

# THE NATIONAL PROVISIONER

CHICAGO AND NEW YORK

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DECEMBER 19, 1925

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Established 1857

## Rohe & Brother

### Pork and Beef Packers and Lard Refiners

Curers of the Celebrated  
"REGAL" Ham, Breakfast  
Bacon and Shoulder.

Manufacturers of the  
Famous Brand "PURITY" Lard.

Goods for Export and Home  
Trade in any Desired Package.

Export Office  
344 Produce Exchange

NEW YORK

Main Office  
527 West 36th Street

PACKING HOUSES:  
534 to 540 W. 37th St. 539 to 543 W. 39th St.  
547 to 549 W. 35th St.

*In Spices, too, the Best Is The Cheapest*

## J. K. LAUDENSLAGER, Inc.

612-14-16 W. York St.

Philadelphia, Pa.

### Importers SPICES Grinders

### Butchers Mills Brand

*40 years reputation among packers for quality*

## Morris' Supreme Sausage Casings

THE supreme quality of Morris' Sausage Casings, due to careful selection and highly scientific processing, assures you of a clean, absolutely dependable casing—the goodness of which will be reflected in your products.

The great precaution exercised in the

sorting and grading of our casings eliminates practically all waste in their use, hence their economy.

To be sure of a good, uniform casing, meeting all the requirements of sausage manufacture, buy SUPREME.

Write for prices.

### MORRIS & COMPANY

Branch of the North American Provision Co.

CHICAGO

## "NIAGARA BRAND"

### Genuine Double Refined Saltpetre (Nitrate of Potash)

and

### Double Refined Nitrate of Soda

BOTH COMPLYING WITH ALL THE REQUIREMENTS OF THE B. A. I.

MANUFACTURED BY  
Established 1840

## BATTELLE & RENWICK

80 MAIDEN LANE  
NEW YORK

"Ready-to-Serve" Meats—Some More Good Formulas See p. 24

# The Brecht Scraper and Washer

**FOR** cleaning Beef Tripe, Hog Stomachs, Chitterlings, Beef Bungs, Pecks, Tongues, etc.

**EFFICIENT:**—Brecht Washer now entirely enclosed. This prevents splashing and retains the heat, making the machine far more efficient.

**THOROUGH:**—Illustration shows machine with one door removed revealing perforated cylinder. Specially constructed baffle plates inside cylinder assure thorough scraping and washing.

**SANITARY:**—All doors quickly and easily removed, making cleaning a simple task.

**CONVENIENT:**—Doors are 18"x36", each giving large opening for loading and unloading cylinder. Any door may be used. Door locks are strong and "fool proof."

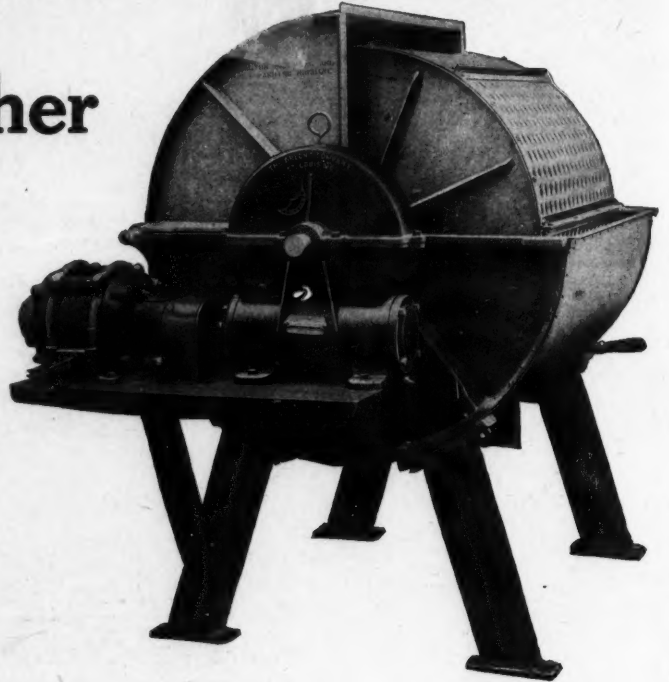
## SPECIFICATIONS

Floor Space—6x4 feet.

Weight—1,550 lbs.; crated 1,700 lbs.

Power—3 H. P.; Speed 40 R. P. M.; Motor Speed 1,750 R. P. M.

Also furnished with Gear Drive, with or without motor attached. Please state electric current characteristics as motor prices vary according to electric current used.



# Standard Equipment

**M**ORE than 1,000 Brecht Scraping and Washing Machines are giving dependable service in packing houses and sausage factories. Many plants have several machines. Thus by numerous actual demonstrations this up-to-date and scientifically built machine has proved itself capable of producing profitable results.

In keeping with the whole Brecht line of packing plant and sausage making machinery and accessories, the Scraper and Washer is built to add to the earning capacity of the plant which installs it.

It will pay you to investigate this and other Brecht standard equipment. You can get complete information by writing us. No obligation on your part.

## THE BRECHT COMPANY

Established 1853

1201 Cass Avenue, St. Louis, Mo.

### Branch Offices

New York    Waco, Texas  
Philadelphia    Portland, Ore.  
Chicago    San Francisco

### Foreign Offices

Buenos Aires    Liverpool  
Hamburg



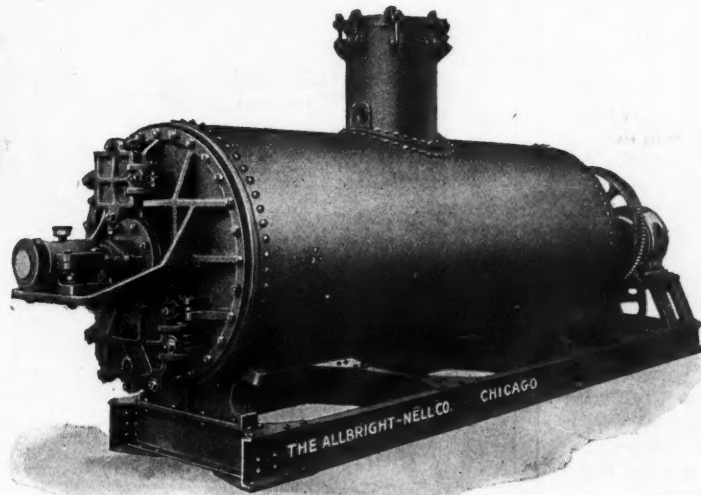
"We keep faith with those we serve"

QUALITY

**ANCO**

SERVICE

## LAABS Sanitary Rendering Unit Is a Great Success



No. 600  
Process Patent Applied For

The rendering of animal products is being very successfully carried on by the Laabs Sanitary Rendering Process, by combining cooking with steam and drying in vacuum. By this process dry cracklings are produced and the fats easily obtained by pressing.

Animal products do not require grinding or cutting in small chunks, but only need to be cut so that they will pass into machine, illustrated above, through 18" diameter dome. After materials have been processed they are easily handled by either hydraulic or expeller type presses.

All gases and obnoxious odors are under complete control all of the time and are eliminated.

### ADVANTAGES

1. Produces better finished products.
2. No grinder or crusher is required to prepare the bones or other products for melting or cooking.
3. The digesting of the products, in the presence of 50 lbs. of steam pressure, is done without damage to the fats.
4. Drying under vacuum, with temperature control, makes the highest quality fats of bleachable grades.
5. The low temperature of drying in vacuum leaves all the albuminous substances in the crackling, and thereby produces a higher percentage of ammonia value in the cracklings.
6. Bones are softened by the steam cooking and are handled easily by either hydraulic or expeller type presses.
7. All steel construction.
8. Absolute, perfect control of sanitary conditions.
9. Less labor to operate.
10. Less cost to operate.
11. Lower cost of initial installation.
12. Occupies less floor space.

*Let Us Assist You in Determining Your Requirements*

# THE ALLBRIGHT-NELL CO.

5323 So. Western Boulevard

CHICAGO, ILLINOIS

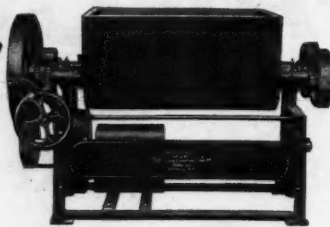


# Strength

**R**UGGED strength is built into every BUFFALO sausage making machine—Silent Cutters, Grinders, Mixers, Stuffers. They stand the wear of years because they are built for service, not to sell at a price. Each part is designed for greater strain than it will ever be called upon to stand. The result is long, dependable service with practically no upkeep expense. BUFFALO sausage making machines produce the highest quality of sausage in least time. Sausage makers—large and small—in all parts of the country have replaced other machines with BUFFALO equipment.

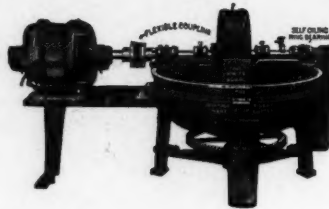
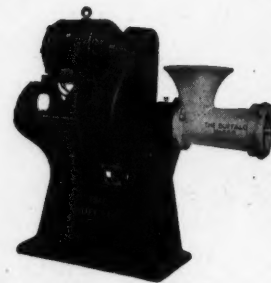
Write for prices and full information

**JOHN E. SMITH'S SONS CO.**  
Patentees and Manufacturers  
BUFFALO, N. Y.



The **BUFFALO MIXER** thoroughly mixes the meat, insuring the very highest quality of sausage. It is strongly built. The paddles cannot become loose or break off.

**BUFFALO GRINDER**  
—built in four sizes  
with or without motor.

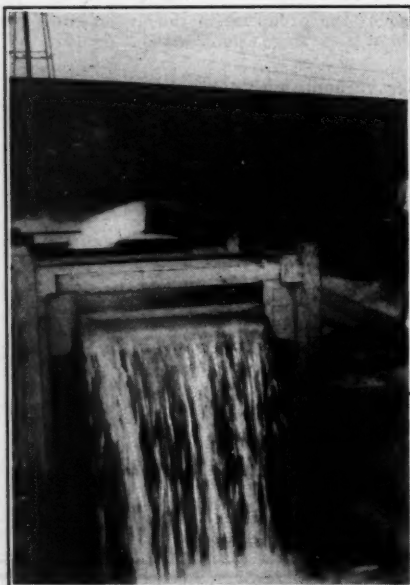


The **BUFFALO SILENT CUTTER** is built in sizes to suit the needs of the smallest sausage makers as well as the largest.

## Swift      Armour      Wilson      Morris

Largest Packers Use

### Layne Well System



#### Swift & Co.

St. Joseph, Mo.  
Kansas City, Mo.  
Sioux City, Ia.  
Denver, Colo.  
Alafia, Fla.  
E. St. Louis, Ill.  
Ft. Worth, Tex.  
St. Paul, Minn.

#### Armour & Co.

Sioux City, Ia.  
Chicago, Ill.  
E. St. Louis, Ill.  
Kansas City, Mo.  
Omaha, Neb.  
Bloomer, Wisc.

#### Morris & Co.

E. St. Louis, Ill.  
Kansas City, Mo.  
St. Joseph, Mo.

#### Wilson & Co.

Chicago, Ill.  
South Bend, Ind.

#### Union Stock Yards

**Nine of these twenty plants ordered additional Layne Wells one to five years after the first installation.**

They are installed on a basis of **Water Or No Pay** and the quantity is guaranteed in advance.

There is solid satisfaction in buying a well in this manner because the purchaser gets exactly what he pays for and what Layne Engineers contract to deliver.

## LAYNE & BOWLER CO.

HOUSTON, TEX.

MEMPHIS, TENN.

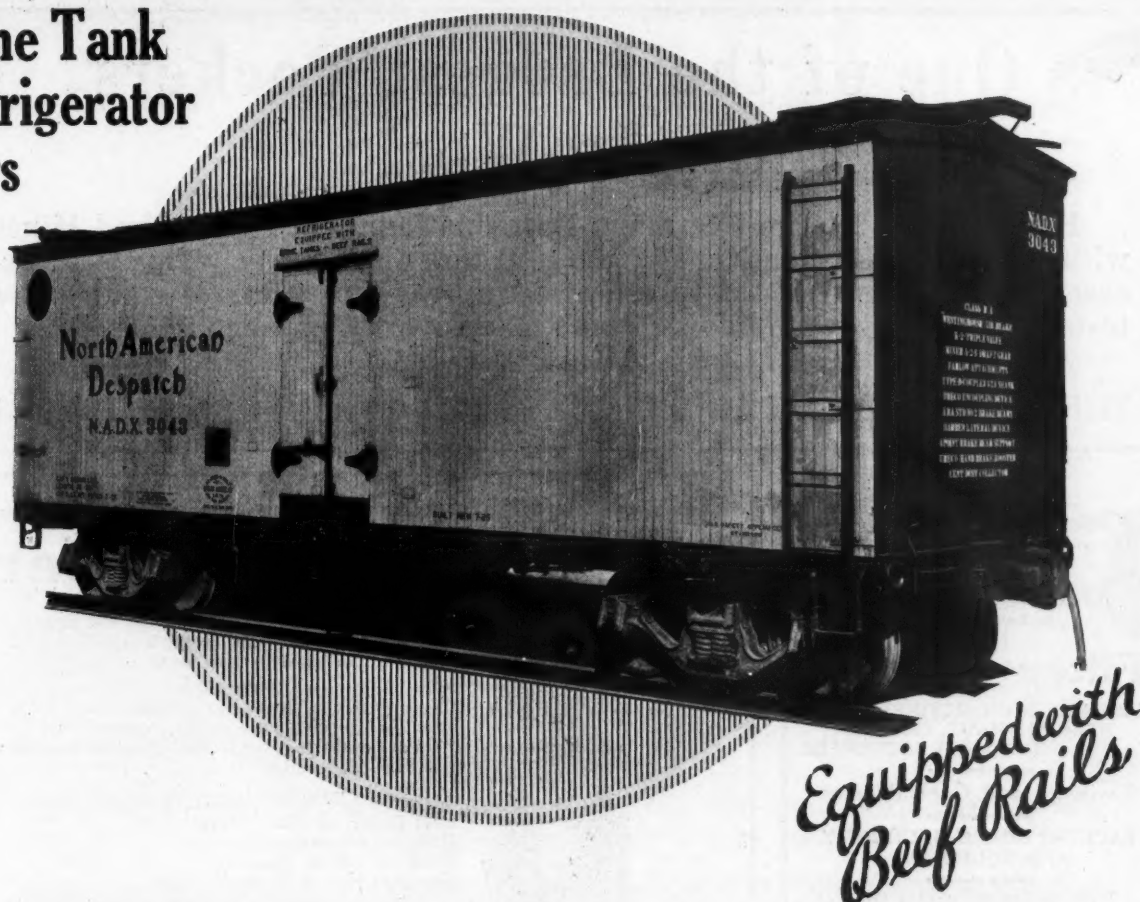
LOS ANGELES, CALIF.

LAYNE-BOWLER CHICAGO COMPANY.....37 W. Van Buren St., Chicago  
LAYNE-OHIO COMPANY .....8 East Broad St., Columbus, Ohio  
LAYNE-NEW YORK CO.....30 Church St., New York City  
LAYNE-SOUTHEASTERN CO...First Nat'l Bank Bldg., St. Petersburg, Fla.  
LAYNE-LOUISIANA CO., INC.....Lake Charles, La.

LAYNE-ARKANSAS CO. ....Stuttgart, Ark.  
LAYNE-CENTRAL CO.....Memphis, Tenn.  
LAYNE-WESTERN CO.....Mutual Bldg., Kansas City, Mo.  
LAYNE-TEXAS CO.....6031 Harrisburg Blvd., Houston, Tex.  
LAYNE-BOWLER WISCONSIN CO.....Milwaukee, Wis.



# Brine Tank Refrigerator Cars



*Equipped with  
Beef Rails*

## Here is a Proposition Worth Serious Consideration

If shipping facilities are of importance to the average official, they are doubly important to you as a packing official. That is why we feel you will find it profitable to become acquainted with NORTH AMERICAN CAR LEASING SERVICE.

Ours is a clean-cut, dependable service, backed by 17 years of steady progress in the field.

It is a service that guarantees cars up to the minute as to design and strictly up to "snuff" as to condition. North American Brine-Tank Refrigerator Cars are built by

experienced car builders according to latest engineering principles. They come to you in ship-shape because four completely equipped shops are operated to keep them that way.

The popularity of North American service is reflected in the way we have been called upon to enlarge our fleet. From 25 cars this fleet has grown to more than 2000. Draw your own conclusion.

We invite you to become acquainted with this service. A line from you will bring full details to your desk. Address

NORTH AMERICAN CAR CO., 327 S. La Salle Street, CHICAGO, ILL.

**North American**  
**CAR LEASING SERVICE**  
 CHICAGO • TULSA • NEW ORLEANS

## One of the Largest Packers in the World

Has bought 12 large Hottmann Combination Meat Cutters and Mixers within the past 12 months; and more orders on the way. This is a clear case of the survival of the fittest, and the result of years of comparative tests along with every known make of meat cutting machine.

*Our expert is at your service. Write and ask for him.*

**THE HOTTMANN MACHINE CO.**

**3323-3343 Allen St., Philadelphia**



Iron Recessed Plate Press

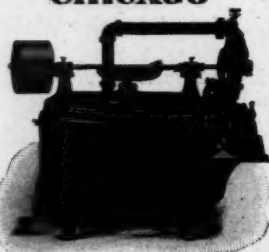
### Filter Presses

FOR LARD & OIL REFINERIES  
BEEF EXTRACT, GLUE &  
SOAP MANUFACTURERS

Tankage and Curb Presses

PACKING HOUSE MACHINERY  
AND EQUIPMENT

Write for Information and Prices  
**William R. Perrin & Company**  
Fisher Building Chicago, Illinois



Pan Dryer  
**Tank-House Equipment**  
53 W. Jackson Blvd.

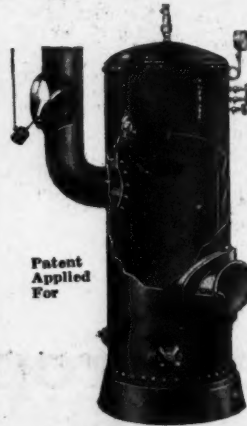
### Standard 1500-lb. Ham Curing Casks



Write for Prices and Delivery  
**Bott Bros. Mfg. Co. WARSAW, ILLINOIS**

Efficiency, Economy, Durability is Guaranteed when You Install a

## Gem Flueless Boiler



Patent  
Applied  
For

No Flues or Tubes To Clean and Repair  
Raises Steam Quicker and at a Lower Cost  
What does this mean to you?

"Best boiler used in 30 years."

"Saving \$1.20 a day with our Gem."

"Saving \$100.00 a year on flue repairs."

"We are operating our 10 H.P. Gem for less than our 5 H.P. flue boiler."

### OTHER IMPORTANT FEATURES

Best Boiler for Hard Water

Built for Dependable Service

Good for 100 lb. Pressure

Complies with A. S. M. E. Code

**EVERY GEM IS FULLY GUARANTEED**

Stop Throwing Your Money Away on Repair Bills

Your First Cost Is Your Last Cost with a Gem  
Flueless Boiler

Send for Descriptive Bulletin 125

## THE GEM CITY BOILER CO.

Dayton

Established 1885

Ohio

## Your Lard Is No Better Than the Impression Folks Get of Your Cans

From the standpoint of science and sanitation your lard may lack nothing, but these qualities are easily nullified by unattractive containers.

Put the same kind of thought into your Lard Pails that you put into your Lard and you'll have a combination hard to beat.

### Enterprise Lard Cans, Pails and Drums

are made at the tin plate center of the world. Highest quality tin, utmost mechanical care and lowest prices consistent with ENTERPRISE Service are at your disposal.

*Ask us for our prices and facts*

## Enterprise Stamping Co.

McKees Rocks, Penna.

(A suburb of Pittsburgh)

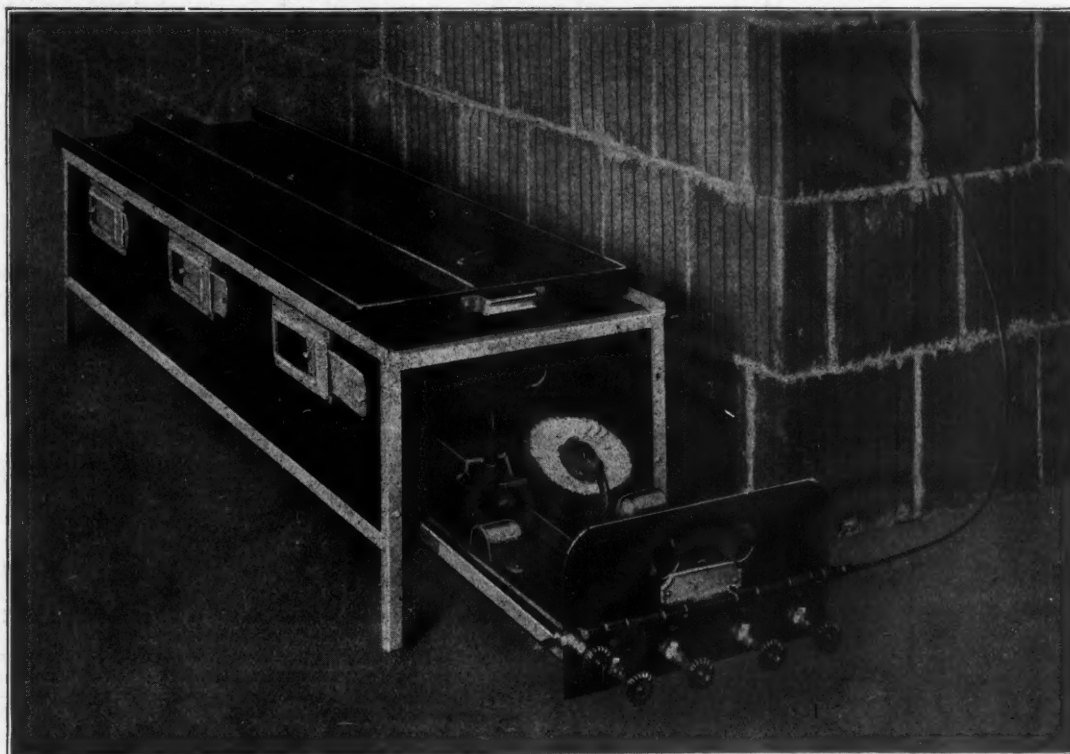
The National Provisioner \$3.00 Per Year in U. S. A.

# Crane Oilgas Smoking System

Meeting with favor throughout the country.  
As an indication of this we list the following sales:

Jourdan Pkg. Co.	Chicago, Ill.	5 Machines
Chicago Sausage Co.	Chicago, Ill.	2 Machines
Mutual Sausage Co.	Chicago, Ill.	4 Machines
Herman Duntz	Chicago, Ill.	1 Machine
Home Made Sausage Co.	Chicago, Ill.	1 Machine
Laundale Sausage Co.	Chicago, Ill.	1 Machine
E. Bucher Pkg. Co.	Cairo, Ill.	2 Machines
Aurora Pkg. Co.	Aurora, Ill.	2 Machines
Wm. Fockes Sons	Dayton, Ohio	2 Machines
Chas. Hunn	Chillicothe, Ohio	1 Machine
Sandusky Pkg. Co.	Sandusky, Ohio	1 Machine
W. C. Routh & Co.	Logansport, Ind.	2 Machines
Huntington Pkg. Co.	Huntington, Ind.	1 Machine
A. Krasner Co.	Terre Haute, Ind.	1 Machine
Parrott Pkg. Co.	Ft. Wayne, Ind.	4 Machines
Laurents & Hartshorn	Ft. Wayne, Ind.	1 Machine
Meier Pkg. Co.	Indianapolis, Ind.	1 Machine
Kiss & Son	Detroit, Mich.	1 Machine
C. A. Swope	Detroit, Mich.	1 Machine
Breiling Bros.	Mt. Clemens, Mich.	1 Machine
G. M. Peet Pkg. Co.	Chesaning, Mich.	2 Machines
Bay City Pkg. Co.	Bay City, Mich.	1 Machine
Pastoor Bros.	Grand Rapids, Mich.	1 Machine
Field Pkg. Co.	Owensboro, Ky.	3 Machines
Metzger Bros.	Paducah, Ky.	1 Machine
Edw. Reese & Son	Hazleton, Pa.	1 Machine
C. J. Sauerbreit	Fond du Lac, Wis.	1 Machine
C. E. Richards & Sons	Muscatine, Iowa	1 Machine
Lang Bros.	Syracuse, N. Y.	1 Machine

An Inexpensive System with less than half the operating cost of any other method and one that brings results.



Patent applied for

Write for particulars

## B. F. NELL & COMPANY

620 W. Pershing Road

Manufacturers of Packinghouse Machinery

Chicago, Ill.



# THE SPECIALTY MANUFACTURERS' SALES CO.

General Jobbers of all kinds of

## PACKING HOUSE MACHINERY

Factory Representatives for  
**O. K. Shear, Kut Angle Hole Plates and Knives**  
**A. Ripsel Arco Cast Aluminum Ham Retainers**  
**C. D. Fat Rendering Machines**

*We specialize in testing new inventions for their usefulness to the meat industry, and if found useful, we introduce them to the trade*

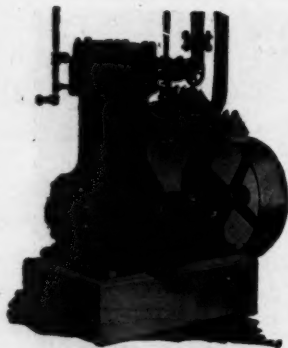
Represented by Chas. W. Dieckmann  
**Chicago, Ill.**

**Main Office**

**2021 Grace St.**

*Vilter*

### Refrigerating and Ice Making Plants



For the

### Meat Products Industry

**Horizontal Compressors**  
8 tons capacity and up

**Vertical Compressors**  
1 to 18 tons

*Complete Data Promptly Furnished*

**The Vilter Manufacturing Co.**  
Est. 1867

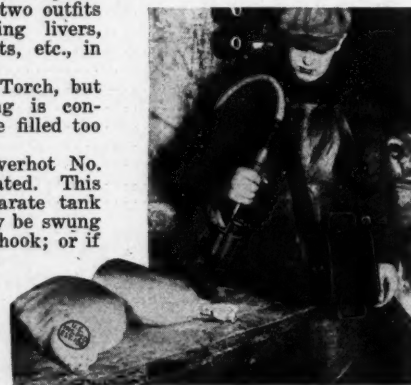
**806-826 Clinton Street  
Milwaukee, Wis.**

## Special Outfits for Packers

As a result of a long study of the requirements of packers, we now have two outfits especially designed for branding livers, bacon sides, sweet pickled meats, etc., in packing plants.

We first developed the Jumbo Torch, but in some plants where branding is continuous, the fuel tank had to be filled too often.

Therefore, we developed the Everhot No. 1500-A Branding Outfit, illustrated. This consists of a torch with a separate tank hung on a wide strap, which may be swung over the shoulder or hung on a hook; or if desired, it may be laid on the floor. It will operate in any position and holds a full gallon of gasoline. The Everhot is a light-weight branding tool, which can be used continuously for long periods without replenishing the fuel.



*Write for full details regarding these new packers outfits.*

**EVERHOT**  
America's Brand Makers  
**EVERHOT**  
MANUFACTURING CO. MAYWOOD, ILLINOIS

## The finest "portable" ever built by FAIRBANKS

at these  
**remarkably  
low prices**



Easy-reading Dial  
casts no shadow



Arrow-tip Beam  
won't bend



**\$16.15**

500 lbs. capacity  
f.o.b. factory

**\$18.90**

for 1,000 lbs.  
capacity  
f.o.b. factory

No wonder the sale of Fairbanks Scales is leaping ahead at an unprecedented rate. Every detail of this scale reflects quality that is unbelievable, considering its low price.

Only the overwhelming preference for Fairbanks Scales—and the resulting large volume production—has made it possible to place the most respected name in the scale industry on a 500 pound portable that can be sold for only \$16.15—other sizes and types at correspondingly low prices.

There is a complete line of time-tested Fairbanks Scales for every use—scales of proved accuracy that will protect profits and speed up weighing.

Ask your dealer, or write for complete information.

## FAIRBANKS SCALES

New York  
Broome and Lafayette Sts.



Chicago  
900 S. Wabash Avenue

*And forty other principal cities in the United States.*

## "BOSS" Prime Rendering Outfits For High Grade Family Lard

Illustration shows Outfit installed at Bettendorf Packing Co., St. Louis, Mo.



This compact outfit renders 2,500 lbs. of fats in 1½ to 2 hours.

Paddle agitators continually submerge un-rendered fat and cracklings in hot liquid lard, causing rapid, complete separation of fats from tissue. This accounts for additional yield in lard and small percentage of cracklings.

## Read! Read!

what a Chicago Packing Company accomplishes with our "BOSS" Prime System.

When in Chicago or St. Louis, see it in operation and convince yourself of its great benefits.

It pays you to investigate and to install this simple but highly efficient equipment.



**Drovers Packing Co.**

PHONE, BOULEVARD 4380

WILLIAM E. BUNNEL

CHICAGO, ILL., Dec. 9, 1925



JAR. P. CASEY

The Cincinnati Butchers' Supply Co.,  
Cincinnati, Ohio.

Gentlemen:

Referring to yours of December 8th, regarding our "BOSS" Prime Lard Rendering Outfit, beg to state that we have now had this system in operation a little over three months and have kept very close check on same, having analysis made at least once or twice each week.

We have found the system to do more than you claimed and are pleased from every angle. Before we installed your outfit we were continually selling our lard a little below the market and then had a holdover; now we are oversold right along and getting top price for our product.

The flavor is equal to open kettle rendered lard, but the color and odor not as high. While we do not bleach our lard, we have had bleach tests made and find that excellent results can be obtained.

We cannot praise your "BOSS" Prime Rendering Outfit too highly and sincerely recommend it.

Wishing you success, we remain,

Yours very truly,

DROVERS PACKING COMPANY.

by *J. P. Casey*

Merry Christmas to Our Friends and Patrons

**THE CINCINNATI BUTCHERS' SUPPLY CO.**

CHICAGO BRANCH  
3907-11 S. Halsted St.

Killing  
Outfits

Manufacturers  
"BOSS" Machines

Sausage & Rendering  
Outfits

Factory and Main Office: 1972-2008  
Central Ave., CINCINNATI, OHIO

### Write us for information and prices on

H. & H. Electric Ham Marking Saw  
H. & H. Electric Pork Scribing Saw  
H. & H. Electric Beef Scribing Saw  
H. & H. Electric Fat Back Splitter  
Calvert Bacon Skinner  
United Improved Sausage Molds  
Monel Metal Meat Loaf Pans  
Adelmann Ham Boiler  
Jelly Tongue Pan  
Maple Skewers  
Knitted Bags

### Best & Donovan

332 South Michigan Blvd.  
Chicago, Ill.

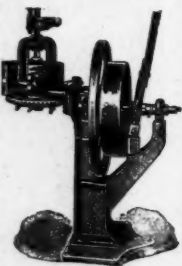
### Marketmen--Attention!

There Is Money in Your Waste Scrap Bones

Why sell your scrap bones for a song, when by cutting them into poultry food—or fertilizer, you can convert them into a very valuable asset. There is always a demand among poultrymen for fresh-cut bone.

**Mann's Green Bone Cutter** will do the trick in short order, and pay you richly for the investment. Write for our FREE catalogue.

**F. W. MANN COMPANY**  
Box 7 Milford, Mass.



When YOU want

*"More land per hog"*

Use Bannon Separators  
In the Rendering Plant

Over 60 in Use

Save Product Save Labor  
Save Time

Write

**THE BANNON CO.**

32 Illinois St., Buffalo

### Two Pickling Vats for Price of One

"Ideal" Storage Vats—for pickling and curing meat  
**United Cooperage Co.,** 1115 Fullerton Ave.  
Chicago, Ill.  
Orders given prompt attention

## High Powered Choppers

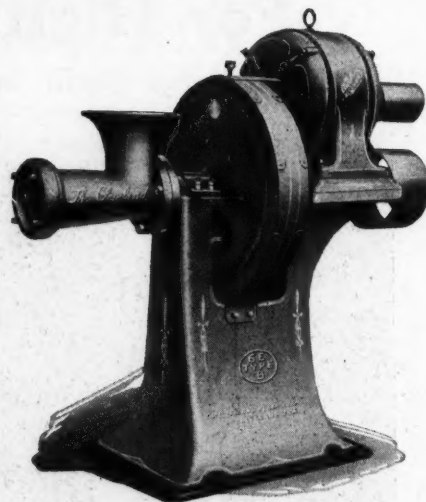
THE line of Cleveland KLEEN-KUT Choppers are indeed profitable installations to the user.

1. They are exceptionally well made thruout.
2. Many special patented features that are expense savers.
3. Equipped with pulleys, if desired, which provide a complete power plant for silent cutter and mixer.
4. More product for dollars invested.

The name and location of these power plants in operation near will be gladly supplied upon request.

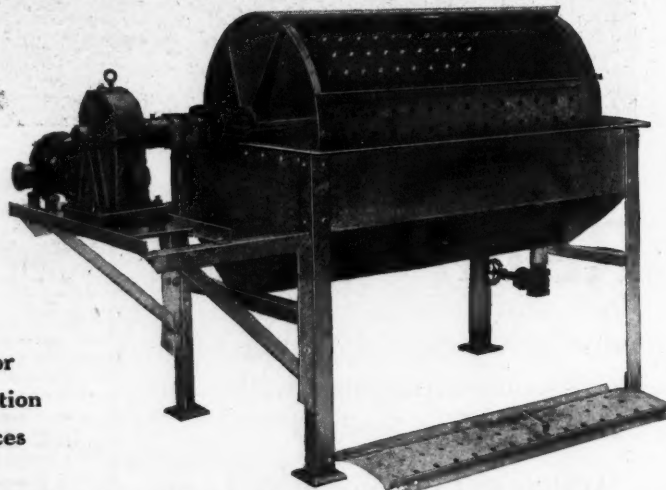
**The Cleveland Kleen Kut Mfg. Co.**

CLEVELAND, OHIO, U. S. A.



## Smoke Stick Washing Machine No. 305

Saves  
Labor  
and  
Fuel



Write for  
Information  
and Prices

**The Globe Company** Manufacturers of Packing House Equipment  
822-26 W. 36th Street, Chicago

## DAY Meat Mixers For Thorough Stirring

In the preparation of sausage and mince meat products the agitator in a DAY Meat Mixer, because of its special design, will so rotate the ingredients as to insure thorough blending and consequently fine flavor. Eliminates leakage and waste. Built for long service.

SEVEN SIZES—80 lbs. to 1,000 lbs.

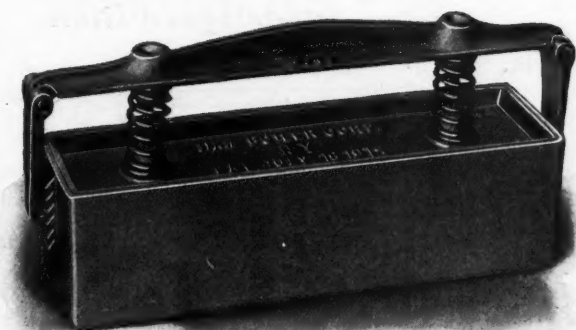
Write for details and prices

**THE J. H. DAY CO., Cincinnati, Ohio**  
Offices in Principal Cities.





# Large Profits in Fine Butchery



The American people are fast losing their old suspicion and prejudice towards the products of fine butchery. Many packers are learning that this

department is becoming one of the most profitable.

A nutritious meat or tongue loaf produced in our D-1 Boiler will have a ready sale among restaurants, lunch counters, delicatessens and local butchers. It has a square cut to fit sandwich bread.

Be the first in your locality to produce this big seller.

## Ham Boiler Corporation

1762 Westchester Ave.

New York

Factory, Port Chester, N. Y.

*European Representatives: The Brecht Co., 6 Stanley Street, Liverpool, and 12 Bow Lane, London.*

*Canadian Representatives: Gould, Shapley & Muir Co., Ltd., Brantford, Ontario.*

# REX BRAND

Complies with  
B. A. I. Requirements

*The King of Nitrates*

Write for Prices  
Immediate Deliveries

## Double Refined Nitrate of Soda

Prompt Shipment

STAUFFER CHEMICAL CO.  
CHAUNCEY, NEW YORK

SAN FRANCISCO SALT REFINERY  
SAN FRANCISCO, CALIFORNIA

CHICAGO OFFICE: 111 W. WASHINGTON ST.



### Increased Sales Volume

easily obtained by the use of this paper package. Attractively decorated, attracts attention—causes two sales to be made where only one was produced before. The most practical package for sausage meat. Made in sizes holding one ounce to ten pounds. Send for samples and package suggestions.

**KLEEN KUP**

*the Package  
That Sells Its Contents*

**MonoService Co.**  
NEWARK NEW JERSEY



A. Backus, Jr. & Sons  
Dept. N.  
DETROIT, MICH.

Everything  
Wears  
Out  
BUT  
**BACKUS**  
Baskets  
OUTWEAR  
EVERYTHING

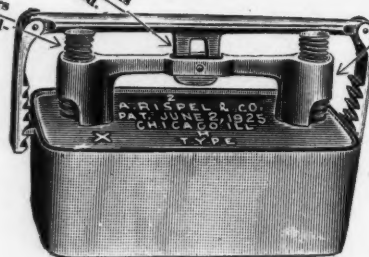
## These features mean better Hams

### Investigate them

Strong elastic springs  
make uniform prod.  
Guide prevents Hams  
from getting lopsided.

Heavy spring case  
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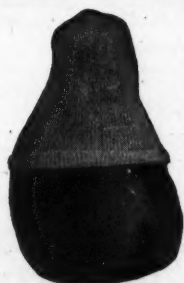
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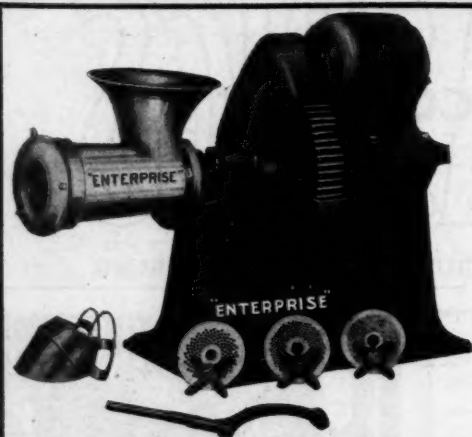
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- 6.—Your "Everlastin' Repair Bills."
- 7.—Your Money.

When you look over the roster of Happy Steam-Hydraulickers it is no accident or coincidence they are all the Big Dividend Payers.

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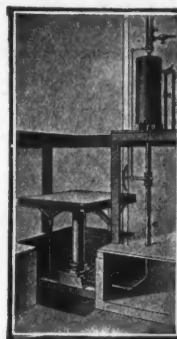
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**Craig Ridgway & Son Co.**

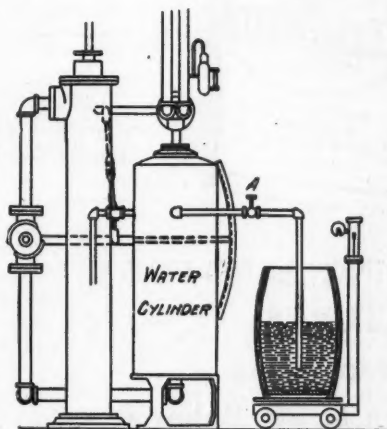
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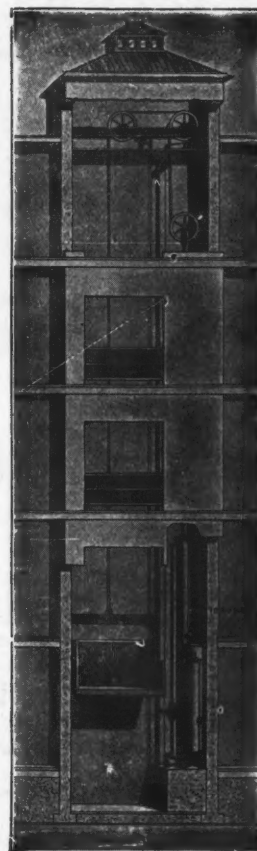
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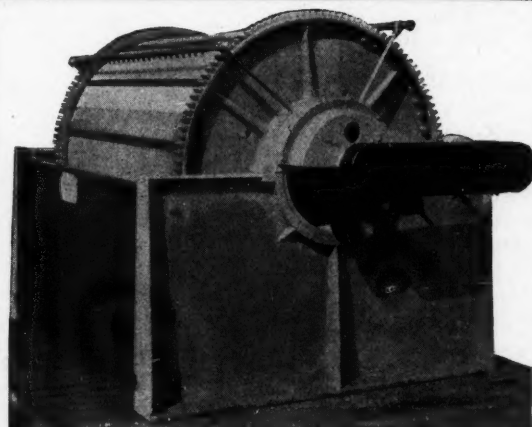
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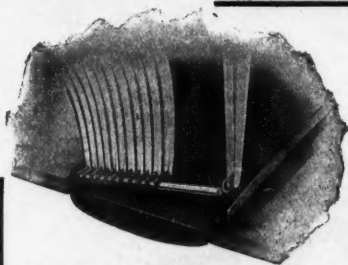
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# THE NATIONAL PROVISIONER

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OFFICIAL ORGAN OF THE INSTITUTE OF AMERICAN MEAT PACKERS

PUBLISHED EVERY SATURDAY

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Vol. 73

Chicago and New York, December 19, 1925

No. 25

## Did You Pay Too Much Income Tax?

**Perhaps You Were Careless About  
Records and Could Not Prove It  
When You Were Assessed Too Much**

No one wants to pay any more income tax than the law requires.

Yet many do—and it is because they are careless about keeping records.

Proper records must be kept, not only for each year, but they must be preserved from year to year.

Many packers and retailers don't see just why they should do this, if they have told the truth in their income tax statement when it is filed.

But the fact that you know you have told the truth doesn't "go" with Uncle Sam. He is likely to want evidence, if for some reason there is a discussion over any details in the statement.

If deductions are made on the tax return, the evidence must be available to support them, or they may not be accepted.

If there is question regarding the income reported, and the proper evidence has been thrown away, the Internal Revenue Bureau will probably calculate the income on a percentage basis.

This may be very unfair, but there is no redress. The way to avoid this is to have the evidence on hand when it is needed.

"Insufficient evidence" has been the reason for denying many deductions justly claimed by packers and retail meat dealers, as well as other classes of business men.

### Careless In Keeping Records.

In too many companies there is a careless disregard for keeping and

preserving records. Often, if they are kept for figuring the income tax return, they are thrown away as soon as it is filed.

In case the government examiners do not get around to the particular schedule for a long time, and then call on the company for proof and it has been thrown away, the result may be an assessment which the tax-payer knows is unfair, but he cannot prove it.

Some companies keep no records at all, their bank deposits being the only thing on which to base the tax return.

This often happens with retail meat dealers. The result is that they are taxed on their bank deposits rather than on actual sales.

If the deposits contain borrowed money, or amounts not taxable under the law, this makes no difference. Tax must be paid on them just the same.

### Can Fix Tax as He Pleases.

In the absence of proper records, the tax assessor is within his rights when he computes the taxes in such manner as he believes shows the income, whether it does or not.

Approved standard methods of accounting are generally regarded by the government as making a true picture of income. To be sure, all items of gross income and all deductions must be treated with reasonable consistency. Then there is little likelihood of trouble.

The vital thing to remember is that the government examiner is usually "from Missouri." He must be shown.

So keep your records and take care of them.

The following suggestions by an expert in income tax matters will be of interest to all in the packing and meat industry. The writer points out matters that should be evident to every business man, but which are too often disregarded, with the result that much trouble is experienced and unnecessary sums of money are paid out.

## Complete Records and Lowered Taxes

By W. B. Swindell, Jr.\*

The difference between complete and incomplete records, according to a recent decision of the U. S. Board of Tax Appeals, may be the difference between a big tax bill and a small one.

This is particularly true of the packer who more than once in the past has paid a larger tax, because he did not have the evidence with which to support his claims for deductions.

A number of those in the packing business have expressed the hope that the new United States Board of Tax Appeals would turn a more lenient ear toward those who are, to quote one of them, "long on turnover and short on records." Any hope of such an attitude on the part of the Board will hardly be sustained in light of the new decision just mentioned.

### Penalty for Losing Records.

In this case the Board upheld the Commissioner of Internal Revenue—in charge of tax collection for the United States—in his determinations of net income on a "percentage" basis in the absence of properly-kept records.

(Continued on page 32.)

\*Mr. Swindell is a member of the firm of M. F. Snow and Company, public accountants and tax consultants, Chicago.

## Do You Know How Your Hogs Cut Out These Days?

With a considerable increase in the receipts of hogs during the current week, prices have shown some decline, but the average price of all kinds of hogs on the Chicago market still holds not far from the \$11.00 mark. There is some differential between light and heavy hogs, but in

many instances no more than the range shown within the different grades.

The most active and stable items on the product list are green hams and green bellies. But packers must remember that there is a great deal of the hog besides these two cuts, and

that hams and bellies cannot be expected to carry too heavy a discount on the other items.

The stocking of cellars with large quantities of product from hogs averaging ten dollars or more would appear to be an uncertain practice. The heaviest of the winter runs are ahead,



and there is much reason to believe that the late spring and summer slump in marketings will not be so pronounced as it has been in some other years.

#### Still Buying Hogs Blindly.

The practice of buying hogs without knowing just how they are going to pay out still seems to be a common one. If packers can see the money in them, then there is every warrant for paying the full market price. If not, and the future is depended upon to make up losses experienced now, it

might be as well to write these losses off as they are taken.

The general supposition seems to be that very heavy hogs are beginning to come to market. During November the heaviest hogs were received at Omaha where the average weight for the month was 247 lbs. Chicago was next with a 241-lb. average, and St. Paul hogs were the lightest at 207 lbs.

In view of the average weights at the principal markets there has been no change in the average weights on which the "Short Form Hog Test" is figured.

The following test, worked out on the basis of prices of live hogs and green product prices at Chicago on December 17, 1925, shows very clearly the none too satisfactory way the day's cutting is paying out. Packers who do not work out their own tests should scan this carefully, and see just how near they come to getting the money out of the hogs they are buying at present price levels.

Editor's Note.—It is recognized that this test may not be entirely applicable in all sections of the country, but the general principle can be adapted to a short form hog test for any set of conditions.

### SHORT FORM HOG TEST

Columns headed PRICE and AMOUNT are figured from product prices in "The National Provisioner Daily Market Service" of December 17, representing actual transactions, Chicago, that date.

Product—	Avg.	160 to 180 lbs.				180 to 220 lbs.				225 to 250 lbs.			
		Percent live wt.	Price.	Amount.		Percent live wt.	Price.	Amount.		Percent live wt.	Price.	Amount.	
Reg. Hams.....	10/12	13.90	.18½ <sup>3</sup>	\$2.57	14/16	13.75	.18¼ <sup>1</sup>	\$2.51	14/18	13.00	.18 <sup>2</sup>	\$2.34	
Picnics .....	4/5	5.50	.13½ <sup>2</sup>	.74	5/7	5.60	.13 <sup>2</sup>	.73	6/8	5.50	.12 <sup>2</sup>	.66	
Boston Butts .....		4.10	.16½ <sup>3</sup>	.68		4.00	.16½ <sup>3</sup>	.66		4.00	.16½ <sup>3</sup>	.66	
Pork Loins (blade in)	6/8	9.50	.17 <sup>3</sup>	1.61	8/10	9.10	.16¾ <sup>3</sup>	1.52	10/12	8.75	.16¼ <sup>3</sup>	1.42	
Bellies .....	8/10	11.50	.22 <sup>3</sup>	2.53	8/14	10.70	.19¾ <sup>2</sup>	2.11	12/16	5.00	.17½ <sup>2</sup>	.87	
Bellies .....									16/20	6.25	.14 <sup>4</sup>	.88	
Fat Backs .....									8/12	4.50	.11 <sup>4</sup>	.50	
Plates and Jowls....		1.75	.10 <sup>4</sup>	.18		2.00	.10 <sup>4</sup>	.20		2.00	.10 <sup>4</sup>	.20	
Raw leaf .....		1.75	.13¾ <sup>2</sup>	.24		2.00	.13¾ <sup>2</sup>	.27		2.30	.13¾ <sup>2</sup>	.32	
P. S. lard, rend. wt..		11.70	.1352½	1.58		13.75	.1352½	1.86		11.75	.1352½	1.59	
Spare ribs .....		1.15	.14½ <sup>4</sup>	.17		1.00	.14½ <sup>4</sup>	.15		1.00	.14½ <sup>4</sup>	.14	
Lean trimmings .....		1.60	.09½ <sup>4</sup>	.15		1.50	.09½ <sup>4</sup>	.14		1.50	.09½ <sup>4</sup>	.14	
Rough feet .....		1.60	.02½	.04		1.25	.02½	.03		1.25	.02½	.03	
Tails .....		0.15	.14	.02		0.10	.14	.02		0.10	.14	.02	
Neck bones .....		0.80	.05	.04		0.65	.05	.03		0.65	.05	.03	
Total cutting yield...		65.00				65.40				67.55			
Total cutting value (100 lbs. live wt., Chicago)				\$10.55				\$10.23				\$9.80	

<sup>1</sup> ¾c per pound has been deducted from market price for accumulating and freezer shrink, loading expense, selling commission, etc. The discount on account of the percentage of No. 2 hams is also included in this deduction.

<sup>2</sup> ¾c per pound has been deducted from market price for accumulating and freezer shrink, loading expense, selling commission, etc.

<sup>3</sup> 1c per pound has been deducted for selling and delivery expense and for shrink.

<sup>4</sup> 1c per pound has been deducted for labor and expense in curing.

All prices are figured on a loose basis.

Here's where you figure your net returns (based on 100 lbs. live weight, Chicago):

TOTAL CUTTING VALUE (from above) .....	\$10.55	\$10.23	\$9.80
Edible and inedible killing offal value....	.59	.61	.63
TOTAL GROSS VALUE.....	\$11.14	\$10.84	\$10.43
CHARGES			
Hogs cost alive per 100 lbs.			
Add freight, bedding, etc., if any.....	\$11.10	\$11.00	\$10.75
Buying, driving, labor, refrigeration, repairs and plant overhead.....	.85	.79	.76
Killing condemnations and death losses in transit (say 1 per cent of live cost)....	.11	.11	.11
TOTAL OUTLAY per 100 lbs. alive:	\$12.06	\$11.90	\$11.62
Deduct TOTAL OUTLAY from TOTAL GROSS VALUE to get profit or loss per 100 lbs.			
Loss per cwt.....	.92	\$1.06	\$1.19
Loss per hog.....	\$1.56	\$2.12	\$2.83

The cost figures and expense deductions given above are furnished by a representative packing company. They are merely for purposes of illustration, and undoubtedly will vary slightly from the figures of other companies.

## Packers Hear of Institute Activities

### New Plan of Regional Meetings Proves Big Success

Echoes of the first series of regional group meetings under the direction of the Institute of American Meat Packers are still coming in, showing the success of this plan of bringing to the packer members of the Institute firsthand news of its varied activities.

On each of the circuits followed last week two of the Institute department heads told of the work of their departments. It was like bringing home the Packers' Convention to each locality, and it woke up many members to a realization of what was going on.

These meetings also afforded packers a chance to get together and talk over market conditions and trade practices, especially those having to do with the elimination of waste in business. There were some very lively and helpful discussions, and a renewed interest all along the line.

Directors Lewis and Hess spoke at meetings at Detroit, Buffalo, Cleveland, Cincinnati and St. Louis. Directors Cutting and Miss Carlson spoke at Pittsburgh, Philadelphia, Baltimore, New York and Boston. Directors Osman and Tefft spoke at Waterloo, Iowa, Omaha and Kansas City and Milwaukee. Directors Davidson and DeLay spoke at Indianapolis, Louisville, Nashville and Atlanta.

In addition Vice President Woods spoke at the Pittsburgh, Philadelphia, Baltimore, New York and Boston meetings, and Paul I. Aldrich, editor of THE NATIONAL PROVISIONER, was a speaker at Detroit, Buffalo, Cleveland and New York City.

Details of many of the individual Regional meetings are given below.

#### Pittsburgh Region.

The Pittsburgh meeting was held December 7 at the Pittsburgh Athletic Association. George L. Franklin, chairman of the region, presided. A luncheon was served prior to the talks.

Among those present were J. J. McAleese and J. A. Anderson, Pittsburgh Packing and Provision Co.; M. J. Hennessey, Dunlevy-Franklin Co.; E. A. Reineman and George N. Meyer, Fried and Reineman Packing Co.; J. C. Williams, J. M. Denholm Bros. Co.; H. O. Fisher, William Zoller Co.; Wilbur Oswald, Oswald & Hess Co., Inc.; George Hofman and George C. Hofman, North Side Packing Co., Inc.; D. E. Ford, Cudahy Packing Co.; G. L. Bentley, Jacob Dold Packing Co.; C. L. Ferguson, Ferguson Packing Co.; R. W. Horan and C. S. Hopkins, Swift & Co.; H. M. Smucker, Armour & Co., and W. W. Lissfelt.

#### Louisville Region.

Every member company in Louisville was represented at the meeting of that region, at which Karl M. Zaeh presided. The meeting was held December 8 at the Brown Hotel. The members present endorsed the Regional program enthusiastically.

The attendance included the following: Henry Fischer, Henry Fischer Packing Co.; H. A. Broecker, Klarer Packing Co.; C. W. Bornwasser, Bornwasser Packing

Co.; J. M. Emmart, Emmart Packing Co.; C. F. Vissman, C. F. Vissman & Co., Inc.; E. C. Farmer, Eckert Packing Co., and E. G. Meisenheimer, Field Packing Co.

#### Detroit Region.

The Detroit meeting was held December 7 about the fireplace of the Greenfield Country Club, which is owned by Hammond Standish & Co., following a lunch at the clubhouse. The meeting was presided over by regional chairman Thomas E. Tower, of the Sullivan Packing Co.

The following men attended the meeting: T. W. Taliaferro, H. M. Shulman and C. W. Van Paris, Hammond Standish Co.; Fred J. Tanner, Swift & Co.; B. B. Brown, John Morrell & Co.; Thomas E. Newton, Newton Packing Co.; C. C. Wall, Armour & Co.; L. L. Logsdon, Powers-Begg & Co., and Paul I. Aldrich, editor THE NATIONAL PROVISIONER.

#### Buffalo Region.

The Buffalo meeting, which was held at the Buffalo Athletic Club on December 8, was featured by a large attendance. J. Paul Dold presided at the meeting. Several local packers spoke, in addition to the Institute directors.

The attendance included the following: Ralph S. Dold, James G. Cownie, Geo. C. Voltz, B. A. Braun, J. E. Wood, L. B. Dorr and O. W. Menge of the Jacob Dold Packing Co.; A. C. Hofmann and N. L. Hofmann of A. C. Hofmann & Sons; John W. Heffernan, Armour & Co.; M. Schaffner, Schaffner Bros. Co.; George A. Major, Wilson & Co.; Otis P. Brewster, Allied Packers, Inc.; W. A. Arthur and J. M. Muir, Klinck Packing Co., and Paul I. Aldrich, editor THE NATIONAL PROVISIONER.

#### Cleveland Region.

Twenty-four packers attended the Cleveland meeting which was one of the

## Key Men of the Industry

### REGION NO. 5—BALTIMORE

These are the Regional Chairmen of the Committee on Trade Extension of the Institute of American Meat Packers. Each in his district heads up a practical, effective working organization in touch with Institute activities.



HOWARD R. SMITH  
(Shafer & Co., Baltimore, Md.)  
Baltimore District.

largest of the seventeen. S. T. Nash presided at the meeting, which has held December 9 in the Exchange Building, Cleveland Stock Yards. In addition to the talks given by Dr. Lewis and Messrs. Hess and Aldrich, there was considerable discussion of the Institute work.

The following men were present: C. Boatman and W. G. Fletcher, Blumenstock & Reid; W. B. Smith and M. C. Teufel, Theurer Norton Provision Co.; J. B. McCrea, Ohio Provision Co.; A. D. White, G. E. Helck, E. W. Phelps and C. Holmes, Swift & Co.; Fred Frey, C. G. Grossman, C. G. Newcomb and N. O. Newcomb, The Lake Erie Provision Co.; Guy Manaugh, Sandusky Packing Co.; Geo. L. Wade and C. N. Wade, Canton Provision Co.; C. C. Wall, Armour & Co.; Harry Lavin, Stark Provision Co.; S. T. Nash, Cleveland Provision Co.; J. L. Bistricky, Earl W. Hughes and Will Hughes, Hughes Provision Co.; J. C. Ewing, Youngstown Packing & Provision Co., and Paul I. Aldrich, editor THE NATIONAL PROVISIONER.

#### Cincinnati Region.

Elmore M. Schroth presided at the Cincinnati meeting, which was held December 10 in the Cincinnati Business Men's Club. There was a spirited discussion following the talks by Dr. Lewis and Mr. Hess.

Twenty-one packers were present, including the following: E. L. Bertrams, The E. Kahn's Sons Co.; G. Burkhardt, The Henry Burkhardt Packing Co.; George J. Focke, Wm. Focke's Sons Co.; C. C. Ford, Swift & Company; Charles Hauck, The Ideal Packing Co.; A. C. Huneke, The Kroger Packing Co.; George Kaufman, The A. Sander Packing Co.; E. J. Koehm, The E. Kahn's Sons Co.; George Lohrey, Lohrey Packing Co.; Jesse T. Lysinger, H. H. Meyer Packing Co.; H. W. Maescher, Maescher & Company; A. A. Millett, Swift & Company; C. W. Riley, Jr., Armin Sander, The A. Sander Packing Co.; Edward A. Schenk, The Columbus Packing Co.; George L. Schmidt, J. Fred Schmidt Packing Co.; Frederick Schroth, The J. & F. Schroth Packing Co.; Michael Schroth, The J. & F. Schroth Packing Co.; L. A. Sucher, The Charles Sucher Packing Co.; Jacob Vogel, Jacob Vogel & Son.

#### St. Louis Region.

The St. Louis meeting was held December 11 at the Missouri Athletic Club, F. A. Hunter presiding. This was one of the largest of all the meetings. It was featured by splendid discussion.

The attendance included the following: E. G. Barber, St. Louis Independent Packing Co.; Fred Begg, Power-Begg & Company; H. Belz, J. H. Belz Prov. Co.; G. A. Carter, Swift & Company; O. S. Catt, Luer Bros. Pkg. Co.; Geo. B. Coover, Armour and Company; Douglas A. Cox, Cox & Gordon Packing Co.; L. Dennig, St. Louis Independent Packing Co.; Jack Gordon, Cox & Gordon Packing Co.; Geo. L. Heil, Heil Packing Co.; C. W. Honegger, American Packing Co.; C. L. Krause, St. Louis Independent Packing Co.; W. W. Krenning, St. Louis Independent Packing Co.; Fred Krey, Krey Packing Co.; Geo. L. Lauth, Heil Packing Co.; A. Luer, Luer Bros. Pkg. Co.; R. W. Moody, The Cudahy Packing Co.; Wm. Mueller, American Packing Co.; C. Parkinson, Krey Packing Co.; C. C. Remert, Krey Packing Co.; Henry Sartorius, Sartorius Provision Co.; C. K. Urquhart, Swift & Company; H. W. Waddell, Armour and Company; G. Waldeck, Waldeck Packing Co.

#### Philadelphia Region.

Eighteen packers attended the meeting of the Philadelphia region, held on December 8 at the Manufacturers' Club, John J. Felin, regional chairman, presiding.

Frank B. Weiland, of the Weiland Packing Company, Phoenixville, Pa., arose in open meeting to declare that he wanted to be numbered among those who had



saved the amount of their dues through the benefits of one department alone. He stated that such a saving had been effected through the Department of Purchasing Practice. He declared his belief in the value of the regional meetings is attested by his presence at them.

Those present included: N. G. Bowlby, The Cudahy Packing Co.; Geo. A. Casey, Wilmington Provision Company; T. A. Connors, Armour and Company; Pendleton Dudley, Institute of American Meat Packers; William E. Felin, John J. Felin & Company; F. V. Foster, Wilson Martin Company; M. Gross, Harrisburg Abattoir Company; F. M. Hall, Swift & Company; Milton J. Herzog, Louis Pincus; Christ. Kunzler, Christ. Kunzler Company; Max Matthes, Wilmington Provision Co.; Louis Pincus, Louis Pincus; George H. Rader, Reading Abattoir Company; Charles J. Regan, Wilson & Company; Frederick G. Vogt, F. G. Vogt & Sons, Inc.; John Weaver, John S. Weaver; Frank B. Weiland, Weiland Packing Company.

#### Baltimore-Washington Region.

Howard R. Smith presided at the Baltimore meeting, which was held at the Baltimore Chamber of Commerce on December 9.

Twelve companies were represented by the following men: Edward Allers, Shafer & Company; D. M. Baker, Swift & Company; N. G. Bowlby, The Cudahy Packing Co.; G. R. Cashell, Morris & Company; T. A. Connors, Armour & Co.; Lloyd G. Corkran, Corkran, Hill & Company, Ltd.; W. K. Freiert, The Wm. Schludberg-T. J. Kurdle Company; J. P. Healy, Swift & Company; C. P. Hohman, C. Hohman & Sons; M. A. Keane, T. T. Keane Company, Inc.; A. B. Kurdle, The Wm. Schludberg-T. J. Kurdle Company; Joseph Kurdle, The Wm. Schludberg-T. J. Kurdle Company; L. Neal McKinney, A. Loeffler Provision Company; J. Newton Merritt, Corkran, Hill & Company, Inc.; John Munce, Jr., Kingan & Company; V. P. Pearson, The Wm. Schludberg-T. J. Kurdle Company; Walter Peppler, Corkran, Hill & Company, Inc.; Isidor Salganik, Consolidated Beef & Provision Company; Louis P. Salganik, Consolidated Beef & Provision Co.; W. F. Schludberg, The Wm. Schludberg-T. J. Kurdle Company.

#### New York Region.

The New York meeting was held December 12 at the offices of the Manhattan Sanitary Inspection Association. A. T. Rohe presided.

The following packers were present: R. C. Bonham, Jersey City Stock Yards Company; Ferris Briggs, F. A. Ferris & Company; F. J. Cooper, Jr., Nagle Packing Company; W. E. Frost, Swift & Company; Irving E. Hand, F. A. Ferris & Company; G. A. Handley, The Cudahy Packing Co.; George Kern, Jr., George Kern, Inc.; T. G. Lee, Armour and Company; Louis Meyer, Louis Meyer Company; A. D. Sullivan, Armour and Company; E. C. Tompkins, Swift & Company; O. Weber, Otto Stahl, Inc.

#### Boston Region.

The meeting at Boston was held at the headquarters of the Boston Chamber of

Commerce on December 11, with F. S. Snyder presiding.

The names of the packers who attended follow: J. A. Burke, The Cudahy Packing Co.; C. W. Chamberlain, Chamberlain & Company, Inc.; G. N. Chamberlain, Chamberlain & Company, Inc.; W. W. Chamberlain, Chamberlain & Company, Inc.; D. W. Creeden, John P. Squire & Company; E. M. Dickinson, John P. Squire & Company; P. C. Francis, John P. Squire & Company; J. G. Kennedy, North Packing & Provision Company; B. L. Kolovson, Boston Sausage & Provision Company; F. W. Lowe, Armour and Company; Philip Mades, Boston Sausage & Provision Company; E. B. Noyes, Armour and Company; F. A. Perry, Wilson & Company; Sidney H. Rabinowitz, Colonial Provision Company; J. I. Russell, Wilson & Company; C. H. Simons, Swift & Company.

#### Omaha Region.

Packers in the Omaha region met at the plant of the Cudahy Packing Company on

## Better Agricultural Situation Reported

That agriculture is convalescent after a severe illness, but that it is not yet restored to equality in the general economic situation, is the diagnosis given by the Secretary of Agriculture in his annual report for 1925.

Hogs and wheat were the farmers' best income-producers during the year, the gross income from meat animals amounting to approximately \$2,600,000,000 compared with \$2,200,000,000 in the previous year.

The corn crop, which is so closely related to quantity and quality of livestock production, stands this year at 3,013,000,000 bu. It is nearly one-fourth larger than that of 1924 and of much better quality, but it is less than the average crop of the past four years. The crop was excellent in most sections, with the exception of the cotton belt where the per acre yield was low.

The production of both feeder and fat cattle was stimulated by good demand. Range pastures were good and the grass fat cattle and feeders coming from these sections have been in better shape than for several years. Sheep and lambs also have brought good prices. "In practically the whole area west of the Rocky Mountains crops have been good, and conditions are vastly better than they were a year ago," says the report.

#### Hogs 60 P. C. Higher in Price.

In reviewing the livestock outlook of the year, the report calls attention to the fact that hogs averaged more than 60 per

cent higher in price during the first half of 1925 than in 1924. At times they brought nearly double the 1924 price.

Top-finished and heavy weight cattle sold up to \$16.35 per hundred pounds at Chicago, the highest price registered since 1920.

In August, lamb prices were the highest for that month in six years, and they continued at a high level throughout the balance of the year.

(Continued on page 42.)

Marketing of cattle, calves and sheep were heavier during the first half of 1925 than in the same period of 1924. "Indications are that the total quantity of meat produced in 1925 will be nearly as great as in 1924, and the gross returns from its sale the highest since the speculative period of 1919."

A tendency toward improvement in quality of cattle is noted in the report, but in commenting on the heavy receipts at the principal market the Secretary says: "Receipts at central markets have been increased by contributions from the dairy industry, which every year is supplying a larger proportion of our beef and veal."

Comments on Hog Situation.

The reduced hog marketings in 1925 helped the cattlemen materially, just as the heavy hog runs of 1923 and 1924 produced great quantities of pork which had a depressing influence on the cattle market.

Commenting on the sharp curtailment in hog production resulting from the un-

(Continued on page 29.)

# SWENSON EVAPORATORS-

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# THE NATIONAL PROVISIONER

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Meat Packers

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## The Small Order Problem

The problem of the "small order" has  
been a troublesome one in the wholesale  
and retail meat trade, just as it has been  
in many other industries.

Usually the buyer of the small order  
wants just as much service as the big  
buyer, and often requires more in the way  
of personal attention in ordering and  
delivering.

The "small order" has been termed the  
germ which underlies the economic ail-  
ment known as "hand-to-mouth-buying."  
It is regarded as one of the elements mak-  
ing a large contribution to waste in dis-  
tribution. So important has it become  
that it has been made the subject of study  
and analysis by a group of business men,  
economists and trade experts constituting  
one of the committees of the National  
Distribution Conference which met in  
Washington on December 15, under the  
auspices of the Chamber of Commerce of  
the United States.

The committee did not attempt to  
isolate the germ of the "small order" dif-  
ficulty, but it studied its effects, and it  
condemns it as one of the causes of the  
higher costs of doing business.

In its preliminary report the committee  
says: "It is not possible to say in a report  
of this kind what is or is not an 'unreason-  
able small order,' since it differs some-  
what under different circumstances and  
considerably in different kinds of mer-  
chandise, but the effect of the practice is  
recognized very easily and should be  
abandoned in the interest of economy."

Small orders place a burden of expense  
upon the wholesaler, the manufacturer and  
the retailer, all of whom are justified in  
any legitimate attempt to discourage the  
practice, the committee adds.

It should be borne in mind that even as  
economies in manufacture and wholesale  
distribution are passed on usually to the  
retailer in the form of lower prices, so in  
the same measure increased costs are  
passed on in the form of higher prices.

The burden of the small order has been  
one of the points on which the committee  
on elimination of waste of the Institute of  
American Meat Packers has been con-  
centrating.

A small order of a given commodity, if  
placed in connection with other orders  
constituting in all a sizeable sale, is not  
troublesome. But the practice of giving  
small orders, dividing a none too large  
business up among many salesmen, is an  
extravagant one and one that increases  
packer distribution costs materially.

Another small order evil finds its origin  
in failure of the buyer to jot down his  
needs and have his list ready when the

salesman calls. Too often he wants an  
extra delivery for items he forgot.

Except under unusual conditions, buyers  
can not profit by placing these heavy  
burdens on business.

## Proper Care of Calfskins

Curry-comb operations are reported to  
be doing a lot of damage to calfskins, and  
collectors, slaughterers, packers and hide  
interests are urged to carefully supervise  
their curry-comb operations.

At a recent meeting of the leather in-  
dustry in Chicago tanners of calfskins  
were unanimous in stating that an old  
trouble which became serious in 1921 and  
1922 was manifesting itself again.

S. M. Barnet, chairman of the calf  
leather group of the Tanners' Council of  
America, was instructed to ask that all  
collectors, slaughterers, packers and hide  
interests carefully supervise their curry-  
comb operations.

The damage caused by the sharp teeth  
of the old-fashioned curry-comb, which is  
used on the hair side of calfskins to clean  
them from dirt, is a very serious one. It  
is not distinguishable until after the calf-  
skin has gone partly through the tanning  
operations, but results in losses amount-  
ing to thousands of dollars.

In 1922 the old-fashioned curry-comb  
was universally discarded for one which  
did not have sharp teeth. But it is evident  
that damage is being caused now through  
carelessness, either with the use of the  
old curry-comb or in the careless use of  
the newer type.

In order that calfskins be free from the  
discount that they are sure to suffer if  
this practice is continued, all parts of the  
country are urged to cooperate in the  
elimination of this waste through the care-  
less use of the curry-comb.

## Will Turn Corn Into Beef

A decrease of 3 per cent is noted in the  
cattle on feed in the Corn Belt States on  
December 1 from that of a year ago, ac-  
cording to the U. S. Department of Agri-  
culture. In the feeding areas of the  
Western states there is an increase of  
4 per cent, and an increase of 19 per cent  
in the local Lancaster, Pa., area.

There appear to be fewer heavy feeders  
weighing over 1,000 lbs., and an increase  
in lighter weights and calves. This ten-  
dency is reflected in the reports of pro-  
posed marketing dates, which show a  
smaller percentage for the early winter  
months and a considerably larger per-  
centage for April and later months.

Evidently the large corn crop and low  
price of corn have encouraged feeders to  
buy light cattle for a longer feed.

# PRACTICAL POINTS FOR THE TRADE

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## "Ready-to-Serve" Meats

The growing popularity of "ready-to-serve" meats has increased the desire of many meat concerns to manufacture the very best product possible. An Eastern firm handling delicatessen products of quality writes as follows for formulas for manufacture:

Editor The National Provisioner:

As a regular subscriber to your most valuable magazine, we take the liberty of asking and would be very pleased if you could send us, or state where we may obtain full instructions for cutting, handling, curing and preparing the following articles that are sold to the delicatessen trade:

Boiled hams.  
Bottom round corned beef.  
Brisket corned beef.  
Spiced beef.  
Rolled beef.  
Roast ham.  
Long shoulders.

It would take many columns of space in THE NATIONAL PROVISIONER to give full directions for making a line of "ready-to-serve" meats. Readers who keep a file of THE NATIONAL PROVISIONER will find many of these formulas and directions already published. Here are others, approved by an experienced meat-making expert:

### Bottom Round Corned Beef.

Bottom round corned beef is made from the outside of the round.

First, trim off the stringy shank meat and place bottom rounds in cold water five or six hours. If the water is not cold, use ice to cool it, as this will draw out considerable blood from the meat which otherwise would come out in the curing pickle.

**Curing.**—When the meat is taken out of the water, lay it on racks to drain. If curing in tierces, do not fill them too full. Leave plenty of room for pickle, as beef of that kind packs in very solidly. If tierces are packed too full there is not room for enough pickle to cure the rounds, and loss will result. The meat should be well covered with the pickle.

If cured in open head tierces, sprinkle salt in the bottom of the tierce, and rub each piece in salt before putting in the tierce. Cover with pickle at once.

To make 500 gals. of pickle, use  
100 per cent salt water  
125 lbs. No. 8 cane sugar (if this cannot be obtained, use granulated sugar)  
22½ lbs. nitrate of soda.

Cook the nitrate of soda and sugar into a syrup, put this syrup into 100 per cent salt water and mix well, then reduce mixture with water to 70 deg. strength.

In 5 days take the meat out and put it into another tierce and pour the same pickle over it; do the same in 8 days after the first change. Meat can be cooked after curing for 30 days.

**Cooking.**—To cook corned bottom rounds, take two pieces, lay them together and wrap in strong canvas or muslin. Have water at boiling point when meat is put in to boil, then let water drop back to 155 degs. and keep it at that point for 5 or 6 hours. Take rounds out of the

water, remove canvas and lay each piece on a shelf or table so it will stay flat.

If paprika is rubbed over the top side before the meat is cooled off, the appearance will be considerably improved.

### Spiced Beef.

This inquirer is interested in making spiced beef for the delicatessen trade.

For this purpose take any good lean beef, cut it in pieces of one-quarter to one-half pound, and cure from 4 to 6 days.

Use a mixture of 3 lbs. salt, 1 lb. sugar, 2 ounces nitrate of soda to 100 lbs. meat, and pack solid in tierce.

When ready to cook, use ham cylinder or corned beef press. Lay beef in layers, and sprinkle ground allspice and cloves over each layer until press is full, and pull press down tight.

Have water at boiling point when the beef is put in to cook, and keep at boiling point for one hour. Then let temperature go down to 170 to 175 degs., allowing from 5 to 6 hours to cook, depending on the size of the press.

When the beef is cooked, cut off the steam and let in cool water so presses can be taken out. See that the cover of the press is pulled down tight, and put in cooler for 24 hours before taking out of press.

### Rolled Beef.

Rolled beef is made from beef plates of cattle that are not too fat, but of good quality.

Remove all bones, and cut plates in two or three pieces. Rub a little nitrate of soda or salt peter on the inside and sprinkle with salt. If spice is desired, use

whole allspice and cloves mixed together, laying some on the inside of the meat.

Roll the plate together as firmly as possible, using iron skewers to hold it until it can be wrapped with a strong cord, putting it on the same as if binding a cooked ham, the cord being wrapped about the meat every two inches. After tying well, take out the skewers.

**Curing.**—Cure in tierces, using pickle of 70 deg. strength. This is the same pickle as is used for corned beef, and is made as follows:

For 500 gals. of pickle use  
100 per cent salt water  
125 lbs. No. 8 cane sugar (or granulated sugar)  
22½ lbs. nitrate of soda.

Cook the nitrate of soda and sugar into a syrup, put this syrup into 100 per cent salt water and mix well, then reduce mixture with water to 70 deg. strength.

Overhaul the meat at 5 and 13 days. The meat is ready for use after 30 days in cure.

**Cooking.**—Place meat in boiling water, then reduce temperature to 155 degs. and cook for 5 to 6 hours.

When cooked, place on a table, laying boards on the top of the meat to weight it down and press it.

This makes a very fine-looking piece of meat when cut crosswise.

### Long Shoulders.

To make the long cut shoulder which is now popular among the cooked specialties, select shoulders that are not too fat. Cut shoulder off full two ribs, take out the neck bone and cut off the shank before shoulder is sent to cure.

Cure in mild ham pickle of 68 deg. strength for 35 to 40 days.

When the shoulder is taken out of pickle, wash in warm water. Loosen the skin close up to shank end, and trim off fat so there will not be over one-fourth inch of fat left on the top of the shoulder.

Remove all bones very carefully, avoiding unnecessary cuts into the meat. Place the skin back and sew from each side, bringing the string across the under side, so it will hold the skin in place. Then tie it the same as a boned ham.

Cook in ham cylinder. If the cooker is an open-end round cylinder, wrap the shoulder in canvas before cooking.

Formulas for the other specialties requested—boiled ham, roast ham and brisket corned beef—have appeared in earlier issues of THE NATIONAL PROVISIONER, and can be secured by subscribers by sending a 2c stamp with request for reprints of these articles.

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What is the proper temperature for scalding hogs and how may it be maintained? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

## Figuring Sausage Costs

Are you making money on your frankfurts?

Do you make frequent tests to find out whether your frankfurts are showing a profit or a loss?

Cost of materials is likely to change over night, and will cause a lot of trouble if you don't know at all times just what it costs you to make them.

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City .....

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## To Handle Chitterlings

Some markets want chitterlings prepared one way and some another. An Eastern packer asks for the best general practice in preparing this product for the trade. He says:

Editor The National Provisioner:

We are making arrangements to flush our chitterlings, for which we have a good local outlet. However, we find that some of the markets have been using chitterlings that have been bleached, and other markets want them cooked.

Will you kindly advise us how to bleach them, or any other information that you are in position to furnish with reference to putting them on the market in the most satisfactory way.

The inquirer is interested in utilizing his production of hog chitterlings to advantage by installing equipment to handle properly. It is believed that very satisfactory results can be secured providing the product is properly handled, as there is a strong demand for it.

Special equipment is necessary to handle chitterlings, consisting of washing and turning pipes, so that a perforated pipe may run inside of the chitterling and throw a constant spray of water to thoroughly remove the foreign matter and to wash. A vat for washing and bleaching fats is also necessary, and a vat for chilling and bleaching chitterlings.

**Fatting.**—All the fats must be carefully stripped from the black gut on the black gut fatting bench. Use competent help, so as to avoid tearing the tissue, but at the same time remove as much edible fat as possible. After delivering the fatted black guts to the chitterling department, they should be re-fatted if necessary, so as to leave on as little fat as possible.

**Chilling.**—The black guts must be thoroughly cleaned before turning. After turning and recleaning the chitterlings are to be bleached in a vat of ice water and held until thoroughly chilled. After chilling they are removed to the offal cooler without delay, spread on pans to drain or on screens, and held in the cooler at 34 to 36 degs. temperature until the following day.

**Packing.**—Fresh chitterlings are usually packed in 25 or 50 lb. boxes, according to trade demands. The boxes are to be lined with paper, preferably wax paper, then domestic beef cloth, so as to fully cover the product when packed.

It is customary to pack chitterlings in layers, cross-wise of the box, and pack 25 to 50 lbs. net chilled and drained weight.

**Freezing.**—After packing, take immediately to freezer and freeze on shelf coils in sharp freezer. If coils are not available, place the boxes flat on provision racks in temperatures below 15 degs., and pile so as to allow a free circulation of air. Spacing of about 4 in. should be provided around the entire package.

When the product is thoroughly frozen, then remove to storage piles, separated with 1 in. wooden strips to permit free circulation, and store in 15 deg. temperature.

**Curing.**—If chitterlings are to be cured, they must be rubbed carefully with vacuum pan salt and packed in layers in salt, and overhauled in three days. Usual-

ly chitterlings cured in salt are sold in sets consisting of 7 pieces, 12 in. long each, and tied. Dry salted chitterlings are packed in slack barrels in salt.

Pickled chitterlings should be placed in 100 deg. brine immediately after chilling, and may be shipped at once in strong pickle. If not shipped promptly, pickled chitterlings must be overhauled within 7 days, and should not be held in cure longer than 15 days.

**Cooking.**—Either fresh or cured chitterlings should be cooked approximately two hours at a boiling point, chilled over night, packed and shipped immediately in 100 deg. plain brine.

Avoid curing a stock of cooked chitterlings. Always anticipate requirements in advance, as this product is highly perishable.

How do you load beef so that it will not become slimy or moldy in transit? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

## The Trading Authority

Market prices based on actual transactions, and unbiased reports on the condition of the markets, are given each day by THE NATIONAL PROVISIONER'S DAILY MARKET SERVICE.

Market prices and transactions on provisions, lard, sausage meats, tallows, greases, etc., at Chicago are given, together with Board of Trade prices, hog market information, etc. Export markets also are covered.

This service has become the recognized trading authority, and is used by packers, wholesalers, brokers and others as a basis for their prices, for settling claims, pricing inventories, etc.

THE DAILY MARKET SERVICE is mailed at the close of trading each day, and subscribers are furnished with a handsome leather binder for filing the reports for record and comparative purposes. Telegraphic service (messages collect) is also available to subscribers at all times.

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## Brands & Trade Marks

In this column from week to week will be published trade-mark applications of interest to readers of THE NATIONAL PROVISIONER which are pending in the United States Patent Office.

Those under the head of "Trade Mark Applications" have been published for opposition, and will be registered at an early date unless opposition is filed promptly by parties interested in preventing such registration.

Those under the head of "Trade Marks Granted" have been registered, and are now the property of the applicants.

### TRADE MARK APPLICATIONS.

**William Benner**, Bridgeport, Conn. For fresh meats, corned beef, salt pork, smoked hams, canned meats and other food products. Trade Mark: THE MISSING RIB. Application serial No. 184,538. Claims use since March 23, 1921.

**Globe Dairy Lunch Co., Inc.**, Los Angeles, Calif. For boiled ham, tongue, sausage and other food products. Trade mark consists of a drawing representing the world dressed as a waiter, bearing aloft a tray of food. Application serial No. 212,921. Claims use since January, 1924.

### NOT SUBJECT TO OPPOSITION.

**Alfred G. Roether**, Toledo, Ohio. For pickled pigs' feet. Trade mark: ROETHER'S. Application serial No. 206,527. Claims use since June 1, 1924.

**ROETHER'S**

**American Stores Company**, Philadelphia, Pa. For dried beef and sliced bacon. Trade Mark: NO-WASTE. Application serial No. 206,549. Claims use since Feb. 12, 1919.

### REGULATES FARM SLAUGHTERS.

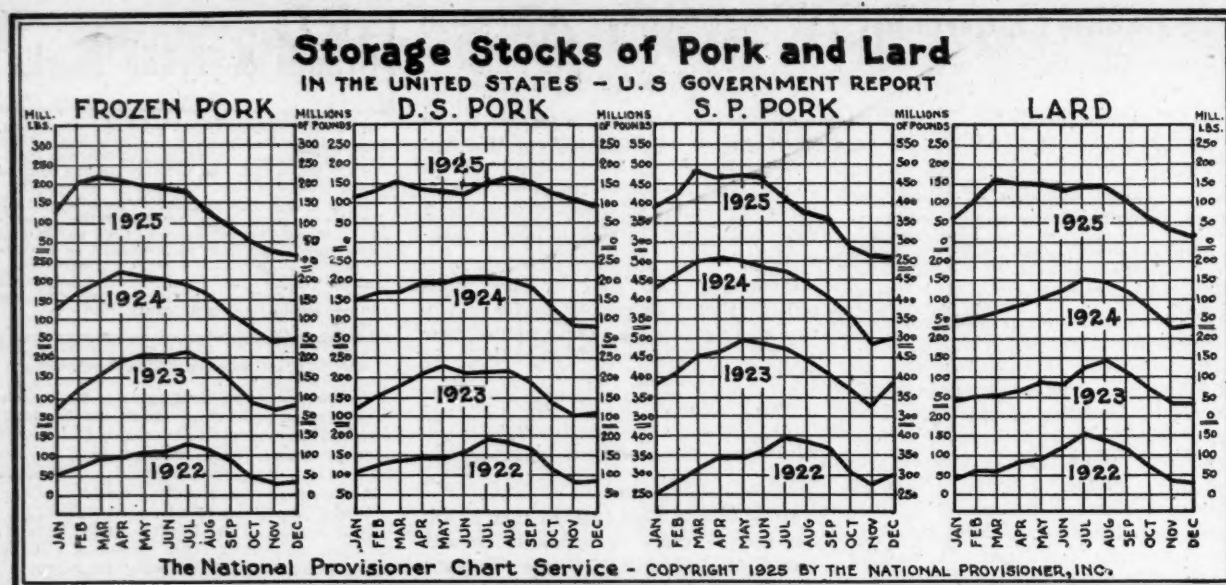
The state law of Pennsylvania regulating the slaughtering of animals for food purposes applies to the farmer who butchers for sale during the winter months the same as to the man who makes a year-round business of it.

Misunderstanding of the application of the law to farmers is evident from reports reaching the Bureau of Animal Industry, State Department of Agriculture. In some cases, farmers bringing their butchered products to meat dealers in town have been told that, by the provisions of the law, dealers were not allowed to purchase farm slaughtered animals that were not inspected before sale.

The law does not require that carcasses resulting from farm butchering be inspected before sale, states Dr. T. E. Munce, state veterinarian. The law does require, however, that the farm slaughtered animals be in healthy condition and then dressed and handled under clean and sanitary conditions. If the butchering is done under filthy conditions, the meat may be condemned as contaminated and the farmer subject to prosecution.

The principle which the State seeks to enforce at all times is that the occasional farm butcher, the same as other butchers, shall dress the animals in a clean place and protect the dressed meat from contamination until delivered to the retailer or consumer.





This chart in THE NATIONAL PROVISIONER MARKET SERVICE series shows trends in stocks of pork and lard in the United States on the first of each month from January, 1925, to December, 1925, with comparisons for the three years previous.

In the case of all products the trends during 1925 were somewhat similar to those of 1924, but more nearly resembled the accumulations of 1922.

The trend in frozen pork in 1925 was quite similar to that of 1924. The periods at which the heavier quantities went into the freezer, or the periods of accumulation and those of general consumption, are generally similar. The peak of accumulation was reached later in 1922 and 1923 than in 1924 and 1925. The slight upward trend in accumulation during November of each year is changed to a slight decline in 1925, due, no doubt, to the light hog kill.

Dry salt pork has been in a somewhat unusual situation through much of the year. During the early summer months there was a scarcity of this product and in some cases bellies that would ordinarily go into sweet pickle were turned to the dry salt cellars. The price rose rather high in midsummer, demand dropped off and buying was largely on a hand-to-mouth basis. While stocks have declined toward the close of the year this is due in considerable measure to the light hog kill.

Accumulations of S. P. pork were heavy early in the summer, being about equal to the two years previous when hog runs had been so heavy. But from June to the first of December there was a considerable decline, these general stocks being lower on December 1, 1925, than at any time in the three years previous.

Lard stocks showed a sharp accumulation to March 1 and these stocks showed little decline before the first of August. From that time to November 1 the trend of stocks is very similar to that of the three years previous. During November, stocks continued to decline as they did in 1922, while 1923 and 1924 showed slight increases.

The year 1925 has been an unusual one in the movement of pork products. The high prices prevailing during the year, the curtailment of the export outlet and the large quantities of other meat food products available throughout the year all had an influence on the trend of consumption. With the coming of 1926 and the anticipated increased hog production throughout the year, a still different situation will be presented. It will require as close and careful study on the part of the industry as have the unusual conditions prevailing in the live hog market in 1923, 1924 and 1925.

#### STOCKS IN COLD STORAGE.

The figures on which the above chart is based are as follows, in pounds:

1922.				
	Frozen pork	S. P. pork	D. S. pork	Lard
Jan. ...	51,203,000	262,822,000	111,071,000	47,541,000
Feb. ...	71,722,000	294,487,000	128,680,000	61,202,000
Mar. ...	86,219,000	321,950,000	139,281,000	61,297,000
Apr. ...	98,765,000	347,275,000	145,182,000	86,031,000
May ...	103,907,000	348,304,000	142,030,000	96,055,000
June ...	114,571,000	362,395,000	157,690,000	123,798,000
July ...	128,062,000	391,474,000	185,948,000	154,254,000
Aug. ...	117,902,000	385,092,000	179,856,000	143,084,000
Sept. ...	84,815,000	399,187,000	165,608,000	119,755,000
Oct. ...	46,796,000	313,517,000	122,783,000	75,338,000
Nov. ...	30,688,000	278,811,000	85,671,000	36,750,000
Dec. ...	33,774,000	302,708,000	89,017,000	32,506,000

1923.				
	Frozen pork	S. P. pork	D. S. pork	Lard
Jan. ...	72,278,000	377,107,000	121,126,000	48,806,000
Feb. ...	120,196,000	412,806,000	155,922,000	56,296,000
Mar. ...	154,377,000	451,279,000	178,024,000	59,101,000
Apr. ...	189,115,000	490,130,000	206,429,000	66,743,000
May ...	213,224,000	499,119,000	227,728,000	85,251,000
June ...	210,945,000	493,873,000	214,453,000	84,530,000
July ...	217,074,000	473,599,000	217,962,000	122,896,000
Aug. ...	195,002,000	449,441,000	221,716,000	143,878,000
Sept. ...	148,753,000	413,708,000	191,711,000	115,890,000
Oct. ...	98,715,000	387,374,000	146,974,000	72,908,000
Nov. ...	71,640,000	325,456,000	108,850,000	55,225,000
Dec. ...	82,068,000	384,004,000	110,824,000	35,317,000

1924.				
	Frozen pork	S. P. pork	D. S. pork	Lard
Jan. ...	126,783,000	432,726,000	147,487,000	49,822,000
Feb. ...	165,822,000	468,373,000	168,141,000	56,161,000
Mar. ...	199,428,000	500,658,000	188,145,000	68,557,000
Apr. ...	227,284,000	512,190,000	192,934,000	85,722,000

May ...	215,767,000	500,683,000	191,882,000	102,317,000
June ...	201,728,000	483,372,000	206,000,000	127,946,000
July ...	186,568,000	473,914,000	212,158,000	152,529,000
Aug. ...	164,461,000	443,795,000	202,002,000	150,243,000
Sept. ...	121,816,000	408,928,000	180,127,000	124,676,000
Oct. ...	77,986,000	351,485,000	135,702,000	83,198,000
Nov. ...	42,857,000	285,516,000	81,966,000	31,708,000
Dec. ...	48,656,000	300,264,000	76,990,000	35,042,000

1925.

	Frozen pork	S. P. pork	D. S. pork	Lard
Jan. ...	128,585,000	396,414,000	117,982,000	60,243,000
Feb. ...	200,293,000	443,352,000	136,478,000	112,607,000
Mar. ...	232,131,000	484,349,000	150,679,000	152,485,000
Apr. ...	218,715,000	466,028,000	142,660,000	150,094,000
May ...	201,246,000	467,395,000	145,548,000	151,489,000
June ...	180,945,000	425,481,000	142,292,000	138,295,000
July ...	168,527,000	407,810,000	162,618,000	145,919,000
Aug. ...	181,935,000	373,227,000	164,374,000	145,924,000
Sept. ...	93,078,000	338,156,000	152,555,000	114,724,000
Oct. ...	54,455,000	284,592,000	128,288,000	71,338,000
Nov. ...	30,174,000	255,584,000	106,204,000	36,940,000
Dec. ...	26,995,000	290,641,000	96,995,000	33,311,000

#### CHICAGO MID-MONTH STOCKS.

Stocks of provisions in Chicago at the close of business on Dec. 14, 1925, are reported by the Chicago Board of Trade, with comparisons, as follows:

	Dec. 14, 1925.	Nov. 30, 1925.	Dec. 14, 1924.
Mess pork, bbls. ....	096	767	1,175
P. S. lard, lbs. ....	5,536,670	6,616,371	5,874,668
Other lard, lbs. ....	2,225,000	2,308,891	3,465,419
S. P. middles, lbs. ....	135,264	85,454	1,309,479
D. S. cl. bellies, lbs. ....	12,192,507	11,193,294	6,080,833
D. S. rib bellies, lbs. ....	2,770,652	4,145,087	3,250,166
Ex. S. C. middles, lbs. ....	1,706,499	1,781,111	307,155

#### BRITISH PROVISION CABLE.

(Special Cable to The National Provisioner.)

Liverpool, December 18, 1925.

Market quiet, due to the near approach of the holiday season. Stocks comparatively light. Little activity anticipated until after the first of the year.

Spot prices on boxed meats gradually working lower. Lard trade moderately active, with considerable fluctuation in price quotations. Some demand for short clear backs light averages; scarcity of offerings for quick shipment.

Consignments light. American packers appear to be sending only about one-third of the amount requested on consignment. Later consignments expected to come forward on a larger scale.

Today's prices are reported as follows: Shoulders, 97s; picnics, none; hams, long cut, 122s; American cut, 120s; bacon, Cumberland cut, 110s; short backs, 117s; bellies clear, 114s; Canadian, 118s; Wiltshires, 114s; spot lard, 75s.

# PROVISIONS AND LARD

## WEEKLY REVIEW

All articles under this head are quoted by the barrel, except lard, which is quoted by the hundredweight in tierces, pork and beef by the barrel or tierce and hogs by the hundredweight.

### Lard Firmer—Trade Light—Stocks Small—Production Small.

The provision market has been developing a stubborn tone with moderate improvement in price influenced by a rather moderate hog movement and somewhat disappointing statements as to stocks. The shipments of product continue fairly good, due largely to the domestic demand, while the export situation is apparently unimproved.

Buying is rather spasmodic for shipment abroad, but there is no hesitation in the domestic trade. Hogs which declined to the low point of the month last week have improved a little, although the improvement has been somewhat irregular.

### Stocks of Product Small.

The monthly stock statement showed a decrease of 78,000,000 lbs. in the total supply of meats in the country with the total on hand 103,000,000 lbs. less than the average for the past five years. This statement directly reflected the smaller movement of hogs and smaller production.

The stock of lard also decreased slightly and is less than the average. The fact that it is not distinctly less than the average is due to the small exports. The production for the month of November was only 106,000,000 lbs. or 24,000,000 lbs. less than last November and 17,000,000 lbs. less than the five year average.

The livestock movement for the month of November showed a general decrease. The receipts at the sixty-four markets decreased 3.4 per cent in calves and cattle, 21.6 per cent in hogs, 8.9 per cent in sheep and lambs and 5.2 per cent in horses and mules. The statement issued by the Bureau of Markets is distinctly interesting. The figures on slaughter show a decrease in hogs of 831,543 for the month compared with last year, or 26.6 per cent.

### Hog Slaughter Smaller.

This important decrease in the slaughter explains the small production of meats during the month of November reflected in the very important decrease in stocks of product and would have been reflected in the lard but for the material falling off in the export movement.

The comparative analysis of the movement of livestock at the 64 markets as issued by the Bureau of Agricultural Economics follows.

Cattle and Calves.				
	Receipts.	Local Slaughter.	Stock and Feeder Shipments.	
Total .....	2,282,120	1,232,154	471,676	
Increase or decrease* .....	-80,873	-35,442	-76,982	
Per cent .....	-3.4	-2.8	-14.0	
Nov. avg., 5 years, .....	2,265,552	1,130,829	586,356	
1920-1924 .....	+16,568	+101,325	-114,680	
Increase or decrease .....	+0.7	+9.0	-19.6	
Per cent .....				
Calves.				
Total .....	585,259	388,368	39,947	
Increase or decrease* .....	-1,431	+6,398	-11,291	
Per cent .....	-0.3	+1.7	-22.0	
Nov. avg., 5 years, .....	521,934	339,289	47,794	
1920-1924 .....	+43,325	+49,074	-7,847	
Increase or decrease .....	+8.3	+14.5	-16.4	
Per cent .....				
Hogs.				
Total .....	3,843,534	2,800,426	61,416	
Increase or decrease* .....	-1,060,678	-831,543	+21,732	
Per cent .....	-27.6	-29.7	+35.4	
Nov. avg., 5 years, .....	4,460,011	2,908,475	50,118	
1920-1924 .....	-616,477	-608,049	+11,298	
Increase or decrease .....	-13.8	-20.9	+22.5	
Per cent .....				

Sheep and Lambs.			
Total .....	1,712,023	792,779	459,808
Increase or decrease* .....	-166,526	+17,881	-216,104
Per cent .....	-8.9	+2.3	-32.0
Nov. avg., 5 years, .....	2,104,260	886,196	668,223
1920-1924 .....	-392,237	-93,417	-208,415
Increase or decrease .....	-18.6	-10.5	-31.2
Per cent .....			

\*Compared with November, 1924.

The export buying as stated is still slow, and the export movement of lard the past week was nearly 40 per cent less than last year. There was a slight increase in the exports of meats but the gain was unimportant.

### Look for Better Foreign Demand.

There is quite a little speculation as to what this means in the way of continued buying during the winter. There is some disposition to believe that the lower prices for product will be reflected in a better outward movement. The fact that the

### PORK PRODUCTS EXPORTS.

Exports of pork products from principal ports of the United States during the week ending Dec. 12, 1925, are reported by the U. S. Department of Commerce, with comparisons, as follows:

Hams and Shoulders, including Wiltshires.				
	Week ending Dec. 12, 1925.	Dec. 13, 1924.	Dec. 5, 1925.	Jan. 1, 1925* to Dec. 12, 1925.
	M lbs.	M lbs.	M lbs.	M lbs.
Total .....	2,815	1,080	234,636	
To Belgium .....	38	...	7,839	
Germany .....	...	...	310	
Netherlands .....	...	...	790	
United Kingdom .....	1,964	803	198,203	
Other Europe .....	...	...	2,349	
Canada .....	401	...	0,136	
Cuba .....	346	267	5,302	
Other countries .....	66	10	13,507	
Bacon, including Cumberlands.				
Total .....	6,312	7,783	200,562	
To Belgium .....	148	477	4,913	
Germany .....	183	330	14,296	
Netherlands .....	133	113	4,398	
United Kingdom .....	5,580	6,802	127,312	
Other Europe .....	305	15	26,776	
Canada .....	...	41	2,860	
Cuba .....	1	1	17,088	
Other countries .....	12	4	2,919	
Lard.				
Total .....	15,311	9,651	631,884	
To Belgium .....	671	837	15,260	
Germany .....	5,696	2,467	181,491	
Netherlands .....	1,923	722	33,258	
United Kingdom .....	4,660	4,073	203,571	
Other Europe .....	1,729	159	46,274	
Canada .....	119	...	8,427	
Cuba .....	1,103	1,039	71,369	
Other countries .....	440	304	72,234	
Pickled Pork.				
Total .....	348	83	24,684	
To Belgium .....	20	...	169	
Germany .....	10	10	462	
Netherlands .....	...	...	119	
United Kingdom .....	124	19	3,669	
Other Europe .....	2	...	1,954	
Canada .....	98	25	7,103	
Cuba .....	20	23	3,563	
Other countries .....	74	1	8,243	

TOTAL EXPORTS BY PORTS.				
	Hams and shoulders, M lbs.	Bacon, M lbs.	Lard, M lbs.	Pickled pork, M lbs.
Total .....	819	5,353	10,797	361
Boston .....	291	202	84	62
Detroit .....	358	282	313	16
Port Huron .....	98	44	393	147
Key West .....	7	1	1	1
New Orleans .....	72	12	1,289	86
New York .....	...	4,313	8,662	50
Philadelphia .....	...	...	56	...
DESTINATION OF BRITISH EXPORTS.				
	Hams and shoulders, M lbs.	Bacon, M lbs.	Lard, M lbs.	
Exported to .....				
United Kingdom (Total) .....	744	4,163		
Liverpool .....	861	2,785		
London .....	...	209		
Manchester .....	...	20		
Glasgow .....	383	616		
Other United Kingdom .....	...	333		
Exported to .....				
Germany (Total) .....	2,285			
Hamburg .....	2,285			
Other Germany .....	...			

\*Revised to October 31, 1925.

†Report not received.

price of lard was down only a short time ago  $3\frac{1}{2}$ c from the high of the season and has rallied barely 1c a pound is thought to mean that the low price will result in a better foreign demand when the buyers abroad become convinced that there is likely to be a maintained market in the United States.

The decline in meats was comparatively limited from the high to the low, reflecting the persistent domestic trade which was sufficiently large in view of the smaller hog movement to take all the pressure off the market.

The prices for corn continue very satisfactory. This is further reflected in the hog-corn ratio which is very wide, and there is every encouragement in the hog-corn ratio for livestock production. There is some belief that the spring farrow will show a considerable increase over last spring and that the next year's supply of hogs will be a gain over the current year, but this does not necessarily have much influence on the present situation which seems to continue one of supply and demand.

With the decreased production and the probabilities of a moderate movement for the next two months, there is likelihood that the gain in stocks during the winter will be under the average. Theoretically there should be a decided seasonal gain in the stocks of products from now on until mid-spring and even later, depending on the spring movement of hogs.

**PORK.**—The market was moderately active and steady with mess New York quoted at \$33.50; family, \$39@41; and fat backs, \$36@37.

At Chicago mess pork was quotable at \$32.

**LARD.**—Demand rather moderate and prices irregular over a moderate range. At New York prime western quoted at \$15.10 @15.20; middle western, \$14.95@15.05; city, 14 $\frac{1}{4}$ c; refined continent, 15 $\frac{1}{4}$ @15 $\frac{3}{4}$ c; South America, 17c; Brazil kegs, 18c; and compound 12@12 $\frac{1}{4}$ c.

At Chicago regular lard in round lots was quoted at December price, loose lard 65c under December, and leaf lard 45c under December.

**BEEF.**—The market was firmly held with demand quite satisfactory. At New York mess quoted at \$25@27; packet, \$25 @27; family, \$28@30; extra India mess, \$43@45; No. 1 canned corned beef, \$3; No. 2, \$5.25; 6 lbs., \$18.50, and pickled tongue, \$55@60 nominal.

SEE PAGE 36 FOR LATER MARKETS.

### BRITISH PROVISION STOCKS.

(Special Report to The National Provisioner.)

Stocks of provisions at Liverpool on December 1, 1925, as estimated by the Liverpool Trade Association, were as follows, with comparisons:

	Nov. 30, '25.	Oct. 31, '25.	Nov. 30, '24.
Bacon, boxes .....	158	4,044	2,460
Hams, boxes .....	1,895	1,442	5,851
Shoulders, boxes .....	88	19	425
Lard (P. S. W. tierces) .....	485	540	1,514
Lard, refined, tons .....	3,329	4,018	2,785

Imports into Liverpool for the month of November:

	Bacon, (including shoulders) boxes .....	Hams, boxes .....	Lard, cwt. ....
	14,057	12,367	57,075

Approximate weekly consumption of Liverpool stocks:

	Bacon, boxes.	Hams, boxes.	Lard, tons.
Nov., 1925 .....	3,973	2,903	828
Oct., 1925 .....	4,276	2,155	882
Nov., 1924 .....	4,528	3,418	863



## Galvanized Steel Containers



Stock size, 25" long, 14" wide, 11" deep, \$2.75  
F.O.B. Dubuque, Iowa. In lots of 24 or more,  
\$2.50 each.

Made in one piece of 22-gauge galvanized steel, reinforced around the top with 7-16 steel rod. Handles are so constructed that they will not cramp or pinch the hands. Designed to meet rigid packing house specifications.



No. 1  
Cutting  
Room  
Container  
15 in. dia.;  
12 in. high.  
Ea. \$2.00



No. 2  
Cutting  
Room  
Container.  
15 in. dia.;  
13 in. high.  
Ea. \$2.25.



No. 3  
Sausage  
Room  
Container.  
15 in. dia.;  
13 in. high.  
Ea. \$2.50.

Dubuque Steel Products Co.

Sheet Metal Dept.

KRETSCHMER MFG. CO. Dubuque, Iowa

## MEAT IMPORTS AT NEW YORK.

Imports of meats and meat products received at the port of New York for the week ending Dec. 12, 1925, are reported officially as follows:

Point of origin.	Commodity.	Amount.
Holland—Smoked pork.....		1,788 lbs.
Holland—Sausage, loose.....		300 lbs.
Ireland—Smoked pork.....		1,588 lbs.
England—Meat extract.....		3,700 lbs.
England—Bouillon cubes.....		3,500 lbs.
Switzerland—Bouillon cubes.....		902 lbs.
So. America—Dried beef.....		8,096 lbs.
So. America—Oleo stearine.....		64,050 lbs.
Canada—Calf carcasses.....		15
Canada—Quarters of beef.....		180
Canada—Lamb carcasses.....		423
Canada—Pork tenderloins.....		12,590 lbs.
Canada—Smoked pork.....		9,069 lbs.
Canada—Lamb cuts.....		843 lbs.
Canada—Calf livers.....		1,068 lbs.
Canada—Beef tongues.....		3,547 lbs.
Italy—Loose sausage.....		12,650 lbs.
Germany—Loose sausage.....		5,207 lbs.
Germany—Smoked pork.....		6,919 lbs.
Holland—Sausage, tins.....		11,900 lbs.

## NEW YORK MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under federal inspection for New York City, N. Y., are officially reported for the week ending Dec. 12, 1925, with comparisons, as follows:

	Week ending	Prev. week.	Cor. week
Western dressed meats: Dec. 12, 1925.			1924.
Steers, carcasses.....	8,615	8,835	8,168½
Cows, carcasses.....	1,160	1,099½	1,312
Bulls, carcasses.....	84	163	138
Veals, carcasses.....	12,203	11,310	11,777
Hogs and pigs.....	349	345	345
Lambs, carcasses.....	25,971	20,790	22,087
Mutton, carcasses.....	5,025	5,505	5,171
Beef cuts, lbs.....	380,628	225,240	140,220
Pork cuts.....	1,615,427	1,415,784	1,981,173
Local slaughters:			
Cattle.....	9,988	9,020	10,562
Calves.....	16,176	12,413	15,487
Hogs.....	63,672	59,817	75,945
Sheep.....	50,132	47,715	45,703

## BOSTON MEAT SUPPLIES.

Receipts of western dressed meats and slaughters under federal and city inspection at Boston, Mass., are officially reported as follows for the week ending December 12, 1925, with comparisons:

	Week ending	Prev. week.	Cor. week
Western dressed meats: Dec. 12, 1925.			1924.
Steers, carcasses.....	2,222	2,016	2,585
Cows, carcasses.....	2,509	2,450	2,115
Bulls, carcasses.....	34	38	50
Veals, carcasses.....	1,649	1,498	734
Lambs, carcasses.....	15,877	12,768	14,138
Mutton, carcasses.....	629	273	236
Pork, lbs.....	656,937	561,821	869,278
Local slaughters:			
Cattle.....	2,241	2,537	2,958
Calves.....	1,736	1,743	2,190
Hogs.....	17,386	19,648	39,459
Sheep.....	5,083	3,297	4,892

## PHILADELPHIA MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under city and federal inspection at Philadelphia, Pa., are officially reported as follows for the week ending December 12, 1925, with comparisons:

	Week ending	Prev. week.	Cor. week
Western dressed meats: Dec. 12, 1925.			1924.
Steers, carcasses.....	2,967	2,546	2,653
Cows, carcasses.....	1,168	931	1,212
Bulls, carcasses.....	163	291	215
Veals, carcasses.....	2,344	1,814	2,078
Lambs, carcasses.....	8,213	10,094	8,676
Mutton, carcasses.....	1,259	1,260	1,212
Pork, lbs.....	405,124	334,402	378,328
Local slaughters:			
Cattle.....	2,224	2,026	1,964
Calves.....	2,849	2,080	2,464
Hogs.....	23,637	19,848	26,467
Sheep.....	5,759	5,037	5,622

## BRITISH PROVISION LETTER.

(Special Letter to The National Provisioner.)

Liverpool, England, Dec. 5, 1925.—The bacon market has ruled quiet this week, prices of bellies, Cumberlands and Wiltshires tending to weaken in line with Danish Wiltshires. The latter, however, have now steadied, and this should have the effect of firming up American meats again to the end of the year.

The position governing the American bacon market is the scarcity of supplies. Buyers are very reluctant to take hold of any quantities, and are only buying hand to mouth, as it is expected as soon as supplies become at all plentiful that prices will recede considerably.

Hams have met with a fair trade this week, and prices have been maintained, but 14-16 lbs. average are still in rather plentiful supply, and are freely offered by holders. After next week the ham market should become quiet and settle down.

Lard has been in only fair demand this week, buyers lacking interest on account of the weak cables from America. With any firmness shown on the Chicago cables we can expect a good consumptive trade, as the stocks disclosed here are not burdensome and will gradually be reduced, as shipments are not expected to be heavy this month.

## PORK CUTS AT NEW YORK.

(Special Report to The National Provisioner from H. C. Zaun.)

New York, Dec. 16, 1925.—Wholesale prices on green and S. P. meats: Pork loins, 26@27c; green hams, 8-10 lbs., 24c; 10-12 lbs., 23c; 12-14 lbs., 21c; green picnics, 4-6 lbs., 16@17c; 6-8 lbs., 15@16c; green clear bellies, 6-8 lbs., 23c; 8-10 lbs., 22c; 10-12 lbs., 22c; 12-14 lbs., 21c; S. P. bellies, 6-8 lbs., 21c; 8-10 lbs., 22c; 10-12 lbs., 21c; 12-14 lbs., 21c; S. P. hams, 8-10 lbs., 23c; 10-12 lbs., 23c; 12-14 lbs., 22½c; 18-20 lbs., 22@23c; dressed hogs, 19½c; city steam lard, 14¾c; compound, 12½c.

## EXPORTS OF PROVISIONS.

Exports of provisions from the Atlantic and Gulf ports for the week ending Dec. 12, 1925, with comparisons:

	Week ended Dec. 12, 1925.	Week ended Dec. 13, 1924.	From Nov. 1, 1925, to Dec. 12, 1925.
United Kingdom.....	58	103	252
Continent.....	190	195	1,332
West Indies.....	—	—	1,100
Total.....	248	298	2,684

## BACON AND HAMS, LBS.

United Kingdom.....	6,531,750	5,993,450	38,340,450
Continent.....	1,091,500	1,165,900	6,463,500
West Indies.....	—	—	26,000
Other countries.....	—	—	182,500

Total.....7,623,250 7,158,450 45,012,450

## LARD, LBS.

United Kingdom.....	3,954,551	3,456,611	25,114,848
Continent.....	5,179,818	9,282,404	21,117,910
St. John and Ctl. America.....	192,900	96,488	747,000
West Indies.....	378,000	13,972	556,000
Other countries.....	—	—	5,600

Total.....9,703,869 12,851,475 47,541,358

## RECAPITULATION OF THE WEEK'S EXPORTS.

	Pork, bbls.	Bacon and hams, lbs.	Lard, lbs.
New York.....	248	4,813,250	8,661,869
Boston.....	—	1,720,000	125,000
Philadelphia.....	—	—	28,000
New Orleans.....	—	—	570,000
Montreal.....	—	—	17,000
St. John, N. B.....	—	1,081,000	302,000
Total week.....	248	7,623,250	9,703,869
Previous week.....	421	8,700,250	9,570,000
2 weeks ago.....	635	5,450,200	5,186,881
Cor. week 1924.....	298	7,158,450	12,851,475

Comparative summary of aggregate exports in lbs., from Nov. 1, 1925 to Dec. 12, 1925.

	1925-1925.	1924-1924.	Increase.	Decrease.
Pork, lbs.....	536,800	413,000	123,800	—
Bacon and Hams, lbs.....	45,012,450	78,485,900	—	33,473,510
Lard, lbs.....	47,541,358	62,557,713	—	15,016,355

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# TALLOW, STEARINE, GREASE AND SOAP

## WEEKLY REVIEW

**TALLOW.**—The market for tallow the past week has been somewhat easier and at the low point prices were called barely steady. Extra New York, after selling down to 9¼ f.o.b. plant, met an inactive demand and a disposition on the part of consumers to hold off and await further concessions. But at the lower level selling pressure was less pronounced.

The situation, however, was not very healthy. Other oils and greases were easy, and demand in no quarter was very broad.

In practically all consuming quarters there is confident expectation of lower levels during the first quarter of the new year, and consequently no great stocks are being accumulated at the present levels.

At New York extra loose was still available at 9¼c f.o.b., while special was quoted at 9½c and edible 11¼@11½c.

At Chicago a slow movement on high grade tallow was reported. The market was about steady there, with edible quoted 10¼@10½c; fancy, 10¼c; prime packet, 10c; No. 1, 9@9¼c; No. 2, 8@8¼c.

At the London Auction on Wednesday December 17, 1,217 casks were offered and only 173 sold at prices unchanged from the previous week with mutton quoted at 47s @48s 6d; beef at 43s 6d@46s; and good mixed, 43s.

At Liverpool Australian tallow was unchanged for the week with fine quoted at 45s 6d and good mixed at 44s 6d.

**STEARINE.**—The market for stearine in the East continued to decline gradually, meeting a very limited demand and some pressure to sell, oleo New York getting down to about 13c. In some quarters this was said to reflect slow compound trade, but in other quarters it was said that stearine comparatively was too high.

At Chicago stearine has been quiet but steady with oleo 13¼c.

**OLEO OIL.**—The market was very dull and barely steady with no particular interest from any direction with extra New York quoted at 13½c, medium at 12c; lower grades, 11¼c nominal.

At Chicago the market was dull and about steady with extra 13¼c.

### SEE PAGE 35 FOR LATER MARKETS.

**LARD OIL.**—The market was easier with a weakening in raw materials, and with a decided let-up in demand. At New York edible quoted 17¼c; extra winter, 14¼c; extra, 14¼c; extra No. 1, 14¼c; No. 1, 13¼c; No. 2, 13c.

**NEATSFOOT OIL.**—A limited demand and lower raw materials brought about a lower range in this oil also. At New York pure quoted at 15¼c; extra, 13¼c; No. 1, 13¼c, and cold test, 18¼c.

**GREASES.**—The market for grease the past week was easier, feeling the effects of an inactive demand, a lowering in tallow and competing oil prices and the approaching holidays. The turnover during the week was small, but at the decline there was no material pressure from producers. The undertone, however, was barely steady.

At New York yellow and choice house quoted 8¼@9c; A white, 9¼c; B white, 9¼c. Export demand for choice white was inactive and that grade dropped sharply and was offered at 11c.

At Chicago there was trading in yellow grease at 9c Chicago, and choice white at 10c loose; at Chicago brown quoted at 8¼c; yellow, 8¼@9c; A white, 9½@9¾c; B white, 9¼@9½c; choice white, 10c.

## Packinghouse By-Products

Chicago, December 17, 1925.

### Blood.

Most sellers were willing to accept \$4.00@4.25 for high grade ground blood but buyers were conspicuous by their absence.

	Unit ammonia.
Ground .....	\$3.00@4.35
Crushed and unground .....	3.85@3.75

### Digester Hog Tankage Materials.

Most productions of ground and unground seem to have been gathered in at mostly \$4.25@4.50 for shipment over December, January and February, with some extending into March and April.

	Unit ammonia.
Ground, 10 to 12% ammonia .....	\$4.40@4.65
Unground, 11 to 13% ammonia .....	4.35@4.50
Unground, 7 to 10% ammonia .....	3.85@4.25

### Fertilizer Tankage Materials.

Sellers and buyers were too far apart in their price views to permit bringing about definite conclusions this week.

	Unit ammonia.
High grade, ground, 10-12% ammonia .....	\$3.20@3.30
Lower grade, ground 6-9% ammonia .....	2.90@3.10
Medium to high grade, unground .....	2.75@3.00
Lower grade and renderers', unground .....	2.40@2.65
Hoof meal .....	3.25@3.50
Grinding hoofs, pig toes, dry, per ton .....	30.00@42.00

### Bone Meals.

The market continued dull and draggy, with buyers on the whole very bullish.

	Per Ton.
Raw bone meal .....	\$28.00@48.00
Steam, ground .....	25.00@40.00
Steam, unground .....	19.00@23.00

### Cracklings.

Demand continued good and prices firm at the ranges found below.

	Per Ton.
Pork, according to grease and quality .....	\$65.00@85.00
Beef, according to grease and quality .....	45.00@60.00

### Bones, Horns and Hoofs.

All price changes tended upward with an extra good demand for materials in mixed carload lots.

	Per Ton.
Horns, unassorted .....	\$50.00@150.00
Culls .....	35.00@37.00
Hoofs, unassorted .....	38.00@38.00
Round shin bones, unassorted .....	42.00@45.00
Flat shin bones, unassorted .....	40.00@42.00
Thigh, blade and buttock bones, unassort. .....	38.00@42.00

(NOTE—Foregoing prices are for mixed carloads of materials indicated above.)

### Glue and Gelatine Stocks.

There was a marking up of prices all along the line, and the demand was very good for deliveries over the next 30 to 40 days.

	Per Ton.
Kip and calf stock .....	\$24.50@29.50
Rejected manufacturing bones .....	42.00@44.00
Horn piths .....	29.00@31.00
Cattle jaws, skulls and knuckles .....	33.00@35.00
Junk and hotel kitchen bones .....	27.00@29.00
Sinews, pizles and hide trimmings .....	23.50@24.50

### Animal Hair.

Scarcity of offerings caused this branch of the trade to occupy little attention this week.

Coll dried, lb. ....	3 @ 5
Processed, lb. ....	7 @ 12
Dyed .....	11 @ 14
Cattle switches (115 to 100), each .....	4 3/4 @ 5 1/4
Horse tails, each .....	14 @ 15
Horse mane hair, green, lb. ....	19 @ 20
Unwashed dry horse mane hair, lb. ....	19 @ 20
Pulled horse tail hair, lb. ....	45 @ 50

### Pig Skin Strips.

Traders continued from ¼c to 1c apart in their price views.

Prime No. 1, tanner grade, per lb. ....	6 @ 7 1/2
Edible grades, unassorted .....	4 1/2 @ 5 1/2

## EASTERN FERTILIZER MARKETS.

(Special Report to The National Provisioner.)

New York, Dec. 16, 1925.—Some ground tankage has been moving to fertilizer buyers in this market at slightly lower prices than have prevailed for some time. Stocks are cleaned up and most plants are sold up for December with very limited buying interest at the moment.

Unground tankage is in light demand except at prices much below sellers' views.

Ground dried blood sold for prompt and December shipment at \$4.00 f.o.b. New York.

South American blood sold at \$4.15 and tankage at \$4.15@10c c.i.f. Pacific coast ports, December from South America.

Bone meal continues to be held at high prices and is scarce. There is only a fair demand for nitrate of soda but sulphate of ammonia is moving right along as the prices are attractive to buyers.

## AGRICULTURAL SITUATION.

(Continued from page 22.)

favorable relationship existing between hog prices and corn prices in 1924, attention is called to the fact that in the first eight months of 1925 hog receipts dropped 19 per cent from the total of the corresponding period the previous year.

The average weight of hogs marketed in the early part of 1925 was below normal. Later in the year, however, there was a marked tendency toward feeding for heavier weights. This practice made the reduction in pork less than the decrease in the number of hogs indicated.

### Warns Against Over-Production.

Once again the sheep industry was the brightest spot in the livestock situation. So satisfactory was the year that sheep men are warned to bear in mind the tendency of their business to go from one extreme of production to the other, and to guard against overexpansion.

The total agricultural exports for the fiscal year ending June 30 were 21 per cent greater in volume than in the previous year, and 26 per cent greater than the average for the five years just preceding the outbreak of the war.

### The Export Situation.

Exports of pork and lard, however, did not show so well as did the total agricultural exports. Owing to decreased production in the United States and increased production in Europe, these exports fell below those of the previous fiscal year. The substitution of other products such as Argentine beef for pork, and butter for

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lard, also had something to do with the decrease.

A general reduction in agricultural exports is regarded as being in line with pre-war tendencies.

The report devotes considerable space to a discussion of the economic problems of agriculture, important among which are the best methods of taking care of surpluses. These are discussed from a fundamental viewpoint and do not contemplate anything of a political nature as a panacea.

The service of the department to the farmer and to industry is cited in the careful pig surveys which are being made, indicating farrowings and the pig crop to be expected. Similar surveys are being made of the calf crop. Timely statements are issued on the outlook for production in each of the important lines. This is not regarded as an academic service but as a real stabilizing force.

#### Features of Market Service.

For a long time the department has been forecasting the corn-hog situation quite accurately. Attention is called to the fact that the swine producers who heeded the warnings in the spring of 1923 and the encouragement in the fall of 1924 have made money by doing so. Another important feature is the market news service of the department which covers the movements and prices of every important farm product.

As to the avoiding of surpluses in livestock, the department feels that the major emphasis should be on the production end, although something can be done in the distribution field also. "While better direction of production offers definite possibilities in both perishable and nonperishable groups, it offers the most effective solution in the livestock problem."

#### Packers And Yards Control.

In a brief review of the activities of the Packers and Stockyards Administration, it is pointed out that within a period of less than four years during which this administration has functioned, it has been concerned with all the important activities of livestock marketing. The guiding policy of the organization "has been to carry out the spirit as well as the letter of the law as nearly as possible in accordance with its purposes."

Attention has been given to the matter of suitable scales for weighing livestock at the public markets, the administration having two weight supervisors who devote their attention to weighing facilities.

At the close of the fiscal year there were 76 public stockyards, approximately 1,200 market agencies, more than 4,000 dealers and about 850 packers subject to the law.

#### Comment on Armour Case.

A review is made of the Armour-Morris merger case. The Secretary's conclusion was that "there is nothing in the packers and stockyards act which specifically prohibits the purchase by one packer of the physical assets of another. Therefore the purchase was not illegal unless it was made with the intent of manipulating or controlling prices in the buying of

livestock in commerce or in the sale and distribution of livestock products . . . . The purchase was made for the purpose of effecting economy in the conduct of the business of Armour and Company, by reducing overhead expenses and increasing the volume of sales of the finished products . . . . The acquisition of the Morris properties by Armour has not had the effect of creating a monopoly. Furthermore, there has been a marked growth in the independent packing industry in recent years and competition has been keen and active."

#### Meat Inspection Service.

The activities of the Federal Meat Inspection service, another branch of the department closely related to the packing industry, extended to 910 establishments in 257 cities in 1925. Altogether about 75,000,000 food animals, of which more than three-fifths were hogs, passed under the scrutiny of trained federal inspectors. The federal inspected slaughter is said to represent about two-thirds of the total kill of food animals in the United States.

The inspection service also constitutes an important factor in the export trade. During the year more than 100,000 official meat-inspection certificates were issued. These covered the exportation of over 1,500,000,000 lbs. of meat products and over 100,000,000 additional pounds of inedible animal products.

An interesting item of the report calls attention to experiments in livestock production in Alaska. Galloway cattle have been found particularly adaptable to withstand the rigorous northern winters. In an effort to develop a beef animal that will stand the winters without much shelter and feeding, crosses have been made with the Asiatic yak on Galloway cows. This cross is expected to prove valuable for beef production in the interior of Alaska.

#### FIGHTING SOFT AND OILY PORK.

Outbreaks of foot-and-mouth disease, soft and oily pork, livestock tuberculosis and other important matters affecting the nation's livestock industry are covered in the annual report of Dr. John R. Mohler, chief of the Bureau of Animal Industry.

One important investigation of the bureau, touched on in the report, deals with definite methods of preventing softness and oiliness of pork. This is a condition due largely to feeding peanuts, soy beans and other oil-bearing feeds. Numerous State experiment stations, particularly in the South where the problem is most serious, are cooperating with the bureau in this work, which is now in its seventh year.

#### Studies in Value of Meat.

Extensive investigations concerning the quality, palatability and food value of meat were planned during the year covered by the report, in cooperation with State experiment stations, producers, and

the meat trade. This branch of research is expected to have an important bearing on the future of livestock production and public knowledge concerning the food value of meats.

In order to provide a means for measuring the quality of meat, a machine has been designed for testing the tensile strength of meat fibers and another for measuring the force required to shear or break the fibers.

The prevalence of hog cholera during the year was unusually low, due apparently to the practice of using the preventive-serum treatment. Though the seeming conquest of this disease, which at one time caused enormous losses, is gratifying, the bureau calls attention to its treacherous nature and urges extreme watchfulness in bringing under control promptly any new outbreaks that may occur.

#### Fighting T. B. in Livestock.

In eradicating tuberculosis of livestock the combined State and Federal forces tested about 32 per cent more cattle than during the preceding year. Altogether more than 7 million head were officially tested of which 3.1 per cent were condemned as diseased. This proportion of reactors is a slight decline compared with former years. A waiting list of 3,500,000 cattle at the end of the fiscal year shows the strong desire among cattle owners to have their herds tested.

#### DUTCH MARGARINE PRODUCTION.

Margarine production in the Netherlands is increasing steadily, according to the Dutch Central Bureau of Statistics. Production for 1924 totaled 131,000 metric tons, compared with 108,000 metric tons in 1923, 88,000 in 1922 and 99,000 in 1921.

Among the most important raw materials used for this production were 47,000 metric tons of animal fats and 89,000 tons of vegetable oils and fats. The percentage of animal material as compared to the total was 40 per cent in 1924 as against 34 per cent in 1923.

### Modern Facilities for Cottonseed Oil Trading

Having established, at the earnest request of leading cottonseed oil interests, contract trading in refined cottonseed oil in bulk, the New Orleans Cotton Exchange has gone a step farther by establishing a new class in its membership termed "Associates," to enable those concerned in the industry to avail to the full of the facilities provided.

Associates are not required to be shareholders, nor to pay an initiation fee, but only to pay dues at the rate of \$200 per annum. If they join after March they pay at the rate of \$20 per month to the end of the fiscal year, Oct. 31.

Brokerage commissions are fixed under the rules at \$20 per round contract for non-members; \$12 per round contract for associates; \$10 per round contract for full members. Associates therefore net \$8 per contract in handling transactions for non-members.

The contract, which is for 30,000 pounds of bleachable P. S. Y. cottonseed oil, is safeguarded in every possible way, even to the extent of an indemnity bond behind the storage yards.

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# VEGETABLE OILS

## WEEKLY REVIEW

THE NATIONAL PROVISIONER is Official Organ of the Interstate Cottonseed Crushers' Association, the Texas Cottonseed Crushers' Association, South Carolina Cottonseed Crushers' Association, the Georgia Cottonseed Crushers' Association and the Mississippi Cottonseed Crushers' Association.

**Trade Quiet—Prices Irregular—Crude Steady—Market Awaiting Government Report—Sentiment Mixed—Cash Trade Moderate.**

The cotton oil future market on the New York Produce Exchange continued to experience an exceptionally dull period as far as operations are concerned. Consequently prices continued irregular over a comparatively narrow range, selling off under liquidation on the part of tired holders and a little professional selling only to steady under commission house buying which improved around the 10c level for March.

As has been the case for some time past sentiment continues mixed, but with trade inactive prices did not get very far one way or the other. This period of stabilized prices, it is felt, has been a help towards distribution of the large crop, but the speculative inactivity is difficult to understand and the trade is gradually coming to the conclusion that the dullness has been due to the fact that the outlook was for limited fluctuations and therefore furnished no speculative incentive.

### Week's Trade Featureless.

The week's trade not only was limited but was also featureless. Commission houses were first on one side and then on the other, while the professional element were doing little and were more or less inclined to follow commission house orders.

The lard market has been irregular but has not been displaying a healthy tone, while offsetting this there was a better feeling in the grain list. Little or nothing is heard of the cotton crop among the oil trade at present, but in cotton circles the disposition is shown to raise ideas to around the 16,000,000 bales mark.

The underlying conditions in cotton oil remain one of firmness. There was no pressure of crude oil and crude fluctuated over a narrow range, selling at 8½@8¾c

in the Southeast and valley. The mills were not pressing oil for sale, but on the other hand refiners were not anxious buyers, and this was taken as again reflecting a less active demand for cash products. Canadian buyers were in the market for moderate amounts of crude oil and one interest reported having sold

1,000 bbls. of cottonoil for export to European butter churners.

### Future Market Continued Low.

The future market, on the other hand, continued relatively too low compared with crude and the trade was anxiously awaiting the Government November cotton oil report due late this week, which it was expected would be bullish and show a November distribution of fully 400,000 bbls. The prospects, however, are that the December consumption will be somewhat under that of the past two months, although it is believed that the December distribution will compare favorably with the same month last year.

During the week one leading commission house compiled an estimate indicating a possible production of 3,500,000 bbls. of cottonoil this season.

With speculative incentive lacking, the market has been a dull and featureless affair but there are no few who look for a broader interest in the market after the turn of the year. During the past week less has been heard of soapmakers absorption, although there is a belief that this buying will continue on all recessions, as notwithstanding the fact that tallow has eased to 9¾c for extra New York, cottonoil is still comparatively cheap compared with both tallow and other competing oils.

### Trade Watching Lard Situation.

The lard situation has been interesting the past week from the point of distribution of cottonoil. Lard production throughout the country during November was placed by the Government at 106,148,000 lbs. against 130,184,000 lbs. the same month last year, and a five year average of 122,959,000 lbs. At the same time the mid-month lard stocks at Chicago decreased 1,161,000 lbs. the first half of December, whereas the trade had been looking for an increase of 2,000,000 to 4,000,000 lbs. and the present Chicago stocks total 7,760,000 lbs. against 8,920,000

## SOUTHERN MARKETS.

### New Orleans.

(Special Wire to The National Provisioner.)

New Orleans, La., Dec. 17, 1925.

Refiners are buying back hedges in nearby months at New Orleans. Future contracts fluctuated within a narrow range the past week; fair buying also occurred by oil mills for March, May and July against sales of crude oil which now are said to be under cost of production especially in the West. Unless crude advances soon many think that considerable business of the same character will develop, especially as good quality is guaranteed at New Orleans and same getting extremely scarce.

Associate memberships permitting owners to buy and sell New Orleans cotton-oil contracts are now available. Dues are \$200 per year, making commission \$12.00 per contract instead of \$20.00. It is felt that non members should bring in a large volume.

There is a big demand for bleachable with refiners still behind on contracts; no declines expected. Crude 8½c Texas and 8¾c Valley, with mills mostly holding for 9c.

### Dallas.

(Special Wire to The National Provisioner.)

Dallas, Tex., Dec. 17, 1925.—Prime cotton seed delivered Dallas, \$38.00; snaps and bollies, \$28.00@30.00 depending on quality; prime crude cottonseed oil, f.o.b. Dallas, 8½@8¾c; 43 per cent cake and meal, \$33.00; hulls, \$10.00; linters, 3¼@5c. Continued clear weather; markets normal.

### Memphis.

(Special Wire to The National Provisioner.)

Memphis, Tenn., Dec. 17, 1925.—Crude oil moving at 8½c Valley basis for folio or flag up to 20 red. There has been a fair volume of business put through during the week at 8½c and 8¾c. Fertilizer meal selling around \$3.00 per unit of ammonia. Hulls easier at \$3.50 Memphis.

## ASPEGREN & CO., Inc.

Produce Exchange Bldg.

Distributors

NEW YORK CITY



Selling Agents for



Agents in Principal Eastern Cities

The Portsmouth Cotton Oil Refining Corp., Portsmouth, Va.

The Gulf & Valley Cotton Oil Co., Ltd., New Orleans La.



lbs. at the beginning of December and 9,340,000 lbs. in mid-December last year.

**COTTONSEED OIL**—Market transactions:

**Friday, December 11, 1925.**

		Range—		Closing—	
		Sales.	High.	Low.	Bid. Asked.
Spot	.....			1025	a ....
Dec.	.....			1025	a 1055
Jan.	.....	700	1025	1020	1017 a 1020
Feb.	.....			1005	a 1015
Mar.	.....	600	1014	1011	1011 a ....
April	.....			1014	a 1016
May	.....	600	1024	1020	1020 a ....
June	.....			1024	a 1028
July	.....	600	1035	1033	1032 a 1034

Total sales, including switches, 3,700 bbls. P. Crude, S. E. 8½¢ Bid.

**Saturday, December 12, 1925.**

		Range—		Closing—	
		Sales.	High.	Low.	Bid. Asked.
Spot	.....			1020	a ....
Dec.	.....			1020	a 1055
Jan.	.....			1013	a 1020
Feb.	.....			1005	a 1015
Mar.	.....	1000	1014	1007	1008 a 1007
April	.....			1010	a 1020
May	.....	200	1023	1023	1018 a 1019
June	.....			1020	a 1028
July	.....	2500	1035	1030	1030 a ....

Total sales, including switches, 3,700 bbls., P. Crude, S. E. 8½¢ Sales.

**Monday, December 14, 1925.**

		Range—		Closing—	
		Sales.	High.	Low.	Bid. Asked.
Spot	.....			1015	a ....
Dec.	.....			1015	a 1050
Jan.	.....	2500	1012	1004	1009 a 1012
Feb.	.....			1000	a 1010
Mar.	.....	2000	1003	1000	1001 a 1003
April	.....			1003	a 1008
May	.....	3700	1012	1008	1009 a 1008
June	.....			1012	a 1018
July	.....	500	1024	1022	1020 a 1025

Total sales, including switches, 10,700 bbls., P. Crude S. E. 8½¢.

**Tuesday, December 15, 1925.**

		Range—		Closing—	
		Sales.	High.	Low.	Bid. Asked.
Spot	.....			1035	a ....
Dec.	.....	100	2035	1035	a 1045
Jan.	.....	700	1021	1015	1021 a 1020
Feb.	.....			1005	a 1020
Mar.	.....	3800	1011	1007	1009 a 1010
April	.....			1012	a 1016
May	.....	3800	1022	1018	1022 a 1020
June	.....			1025	a 1027
July	.....	400	1031	1029	1031 a ....

Total sales including switches, 10,000 bbls. P. Crude S. E. 8½¢ Sales.

**Wednesday, December 16, 1925.**

		Range—		Closing—	
		Sales.	High.	Low.	Bid. Asked.
Spot	.....			1050	a ....
Dec.	.....	100	1040	1040	a 1045
Jan.	.....	700	1027	1024	1027 a ....
Feb.	.....			1010	a 1025
Mar.	.....	5900	1016	1011	1015 a 1016
April	.....	100	1015	1015	a 1025
May	.....	2000	1028	1023	1028 a 1030
June	.....			1034	a 1037
July	.....	1400	1042	1034	1041 a 1042

Total sales, including switches, 10,400 bbls. P. Crude S. E. 8½¢ Sales.

**Thursday, December 17, 1925.**

		Range—		Closing—	
		Sales.	High.	Low.	Bid. Asked.
Spot	.....			1015	a ....
Dec.	.....	1025	1025	1025	a 1035
Jan.	.....	1020	1015	1010	a 1020
Feb.	.....			1000	a 1010
Mar.	.....	1010	1007	1010	a ....
April	.....	1018	1018	1018	a ....
May	.....	1028	1022	1026	a 1025
June	.....			1027	a 1032
July	.....	1036	1032	1036	a 1038

SEE PAGE 35 FOR LATER MARKETS.

**COCOANUT OIL**—The market the past week was again rather inactive and easy, partly due to pressure of re-sales and limited demand. Easiness in tallow and a disposition on the part of consumers to hold off as far as possible until after the turn of the year was having some influence. January-March shipment reported available at 10½¢ from the coast.

At New York barreled oil was nominal, tanks quoted at 12¢ and Pacific coast tanks 11¢.

**SOYA BEAN OIL**—The market has been very steady the past week, though rather inactive, but a slackening in consumers' demand was offset by limited stocks and light pressure.

At New York the market was purely nominal with Pacific coast tanks quoted at 10½¢@10¾¢.

**CORN OIL**—The market was steady but demand was limited, partly due to an easy tone in other directions, especially in cotton oil. At New York refined barrels quoted at 13¢@13¼¢; cases, \$13.88; tanks, f.o.b. mills, 9¼¢.

**PALM OIL**—A weaker market was noted in this quarter with demand inactive for both spots and futures, due to a lower market in tallow. It was said that cheaper offerings of palm oil failed to increase buying interest.

At New York Lagos spot quoted 9¼¢; shipment, 8.80¢ c.i.f. New York; Niger spot quoted 8½¢; shipment, 8¼¢@8½¢.

**PALM KERNEL OIL**—A weaker market, in sympathy with other oils, a slackening in demand, and particularly due to the break in cocoanut oil, featured palm-kernel oil the past week. Casks, New York, were quoted at 10½¢; barrels at 10¾¢; while barrels for shipment quoted at 10½¢.

**PEANUT OIL**—Market featureless and nominal.

**SESAME OIL**—Purely nominal conditions prevailing.

**COTTONSEED OIL**—Demand has been fair and the spot market firm in

face of easier futures. This is due to lack of stocks at New York. Refined barrels quoted 11¢@11¼¢ New York; Southeast and Valley crude, 8½¢@8¾¢.

## CHEMICALS AND SOAP SUPPLIES.

(Special Report to The National Provisioner.)

New York, Dec. 15, 1925.—Latest quotations on chemicals and soapmakers' supplies:

Seventy-six per cent caustic soda, \$3.76 @3.91 per cwt.; 98 per cent powdered caustic soda, \$4.16@4.56 per cwt.; 58 per cent carbonate of soda, \$2.04@2.44 per cwt.

Clarified palm oil in casks 2,000 lbs., 9¼¢ lb.; olive oil foots, 9¼¢@9½¢ lb.; East India Cochin cocoanut oil, 16½¢ lb.; Cochin grade cocoanut oil, domestic, 15½¢ lb.; Ceylon grade cocoanut oil, 14½¢ lb.

Prime summer yellow cottonseed oil, 11½¢@12¢ lb.; soya bean oil, 14½¢ lb.; red oil, 11½¢@12¼¢ lb.

Extra tallow, f.o.b. seller's plant, 9¼¢ lb.; dynamite glycerine, nom., 24¢@25¢ lb.; chemically pure glycerine, nom., 25¢ lb.; saponified glycerine, nom., 17½¢@18¢ lb.; crude soap glycerine, nom., 15¼¢@16¢ lb.; prime packers grease, nom., 9½¢ lb.

## INTERNATIONAL OIL CO. MOVES.

The offices of the International Vegetable Oil Company have been moved from Atlanta, Ga., to Memphis, Tenn. This company has mills at Raleigh, N. C.; Augusta, Savannah, Arlington and Tyston, Ga.; and Dallas and Houston, Tex.

Officers of the company are: L. P. Brown, Jr., president; T. H. Baker, vice-president; R. S. Parker, secretary-treasurer. The board of directors consists of the officers and the following men: Galen L. Stone, Robert S. Stone, J. D. Van Cott and A. K. Tigrett.

## INCOME TAX POINTERS.

(Continued from page 19.)

As it happened in this instance, the concern had lost its 1919 books in the year 1920, and was unable to establish from any "competent secondary evidence" its true net income. It could not prove that the percentage used by the Commissioner in determining income from gross sales was incorrect. The Board, therefore, approved the findings of the Commissioner.

This may be said almost to be a typical case. There have been so many of this type in the packing industry.

In any number of cases before the Income Tax Unit, and before the United States Board of Tax Appeals, a deduction has been denied because of "insufficient evidence," or a higher tax assessed because there have not been enough records to show the real conditions.

## When the Examiner Comes Around.

Within the past few years packers and meat dealers have been subjected to severe hardships resulting from examinations by officers of the Internal Revenue Bureau. These hardships came about not necessarily through unjust or incompetent examiners, but through the inability of the individual or concern to produce records to substantiate the net income originally reported on the tax return.

Records, such as they were, had either been lost or destroyed. Or, if they were on hand, they were in such shape that it was just about impossible for the examining officer to make proper verifications. Consequently, the only alternative for the

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## BROKERS EXCLUSIVELY VEGETABLES OILS

In Barrels or Tanks

## Hardened Edible Cocoanut Oil COTTON OIL FUTURES

On the New York Produce Exchange

## The Procter & Gamble Co.

Refiners of all Grades of

## COTTONSEED OIL

Puritan, Winter Pressed Salad Oil

Boreas, Prime Winter Yellow  
Venus, Prime Summer White  
Sterling, Prime Summer Yellow

White Clover Cooking Oil  
Marigold Cooking Oil  
Jersey Butter Oil

Moonstar Cocoanut Oil

P&G Special (Hardened) Cocoanut Oil

Refineries: IVOYDALE, OHIO  
PORT IVORY, N. Y.  
KANSAS CITY, KAN.  
MACON, GA.  
DALLAS, TEXAS  
HAMILTON, CANADA

General Offices:

CINCINNATI, OHIO

Cable Address: "Procter"

examining officer was to make a survey of similar businesses that did keep good records, and thereby arrive at an average percentage of net income to sales.

If the company under examination did not even have a record of sales, but deposited its receipts in a bank, the officer would be forced to consider the total deposits as sales and upon that figure apply his determined percentage rate to arrive at taxable net income.

#### When It Is Unjust.

It goes without saying that such a procedure works inconvenience and sometimes genuine hardship on the taxpayer.

In the first place, his deposits may contain large amounts, such as borrowed money, which certainly are not income to him.

Then, the deposits may even contain amounts which are not taxable under the law.

But proof cannot be furnished as to the nature of the items. Result: the payment of tax on items specifically non-taxable.

When a packer or retailer knows that he is paying a tax on non-taxable income, and yet cannot offer proof of his knowledge, his frame of mind is not pleasant. He wonders whether the revenue agent really has authority to assess taxes as he does in the absence of records.

Just what do the tax laws provide in this respect? The regulations—pamphlets issued by the Commissioner of Internal Revenue interpreting the revenue acts—from the year 1917 to the present have all provided that, if the taxpayer does not regularly employ a method of accounting which clearly reflects his income, the computation shall be made in such manner as in the opinion of the Commissioner clearly shows that income.

#### Methods of Accounting Permitted.

As to the methods of accounting to be employed, these same regulations say that approved standard methods of accounting will ordinarily be regarded as rendering a true picture of income.

A method of accounting will not, however, be regarded as correctly showing income unless all items of gross income and all deductions are treated with reasonable consistency. This last requirement refers particularly to an accounting system that is partly on the "accrual" basis and partly on the "cash" basis. Either one method or the other must be followed consistently—but never both.

No uniform method of accounting can be prescribed for all taxpayers, of course. The government recognizes this fact. The law intends simply that each taxpayer shall adopt such forms and systems of accounting as are in his judgment best suited to his business.

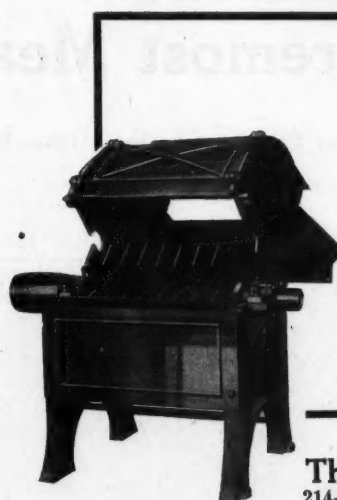
But each taxpayer is required by law to make a true return of net income. He must, therefore, maintain such accounting records as will enable him to do this.

#### What the Regulations Require.

Usually, it is the policy of this writer to refrain from quoting any portion of tax laws or regulations, for the obvious reason that if the reader wants to read them, he can obtain copies. However, it may be wise to show here in brief form just what the regulations have to say as to actual records to be kept.

1. In all cases in which production, purchase or sale of merchandise of any kind is an income-producing factor, inventories of merchandise on hand (including finished goods, work in process, raw materials and supplies) should be taken at

## Why Not Make the Difference Yourself?



**NEWMAN**  
GRINDERS - PULVERIZERS

Look up the quotations on "ground and unground" Tankage, and other materials in The National Provisioner. There is a difference of \$3.00 to \$5.00 per ton. On a hundred tons of tankage it means \$300.00 to \$500.00 or more than the price of a Newman Grinder.

There is no excuse to be without a Newman Grinder—no matter how large or small your plant may be. The Newman will grind Tankage, Blood, Raw Bone, Steamed or Dried Bone, Fertilizer, Glue, Hoofs, Horns, etc., etc., and all fertilizer materials. Three sizes.

A "Newman" will be a profitable investment, guaranteed to do your work better, faster and at the lowest cost and at a price of only—

**\$300.00 to \$495.00**  
f.o.b. factory

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214-216 S. Wichita Street, Wichita, Kansas

the beginning and end of the year, and used in computing the net income of the year.

2. Expenditures made during the year should be properly classified as between capital and income; that is to say, expenditures for items of plant, equipment, etc., which have a useful life extending substantially beyond the year should be charged to a capital account and not to an expense account.

3. In any case in which the cost of capital assets is being recovered through deductions for wear and tear, depletion or obsolescence, any expenditure (other than ordinary repairs) made to restore the property or prolong its life should be added to the property account or charged

against the appropriate reserve, and not to current expense.

#### Records Must be Kept.

These are just a few of the main requirements as far as the government is concerned. The other essentials may be constructed to suit the needs of the particular business.

The important thing to bear in mind is that it is absolutely necessary to maintain some kind of records that will reflect the true net income. Not only should these records be kept during each year, but they should be preserved for future inspection and verification.

It would be very hard to convince a government examiner that sufficient records had been kept, if such records are not there to show him.

Summing up, there is one policy that may be followed out with profit to packers and retailers, large and small. It is the practice of having ample records to support any tax deductions, or to disprove any claims by the government as to a higher income than you actually received.

The writer knows of one packer in the Middle West whose lack of books and other records brought on his head an assessment larger than he had imagined to be possible on a business of his size.

#### The Only Safe Method.

It does not matter whether it is a small deduction which you are taking, or whether the government is assessing you on the "percentage" basis or on the bank record. The best safety-valve is a complete set of records to substantiate your side of the argument.

The one board decision discussed in this story tells of only one example and one condition. Behind the disallowance of every deduction there is the government argument that the amount should not have been deducted; and usually the government contention is that there is insufficient evidence to prove the item to be an allowable deduction.

Long experience in the income tax business for quite a few years has failed to reveal any cases disallowed because of superfluous records. On the other hand, the effect on the government—whether it be the Income Tax Unit or the U. S. Board of Tax Appeals—is likely to be good, because an abundance of data shows a willingness to prove your side of the question.

And, what is just as important, it makes it plain that you are not trying to hide anything.

## Keep Your Books Right

Payment of income tax by the business man is something that cannot be avoided.

In making income tax schedules much good temper has been spoiled, many good dollars have been wasted, much injustice has been done.

All because it was too much trouble to keep records!

If a business is worth having it is worth knowing about.

It is necessary to know how things are going from one period to another; the amount of stock on hand; how much depreciation is being suffered from year to year.

These and many other equally important matters are taken care of in properly kept records.

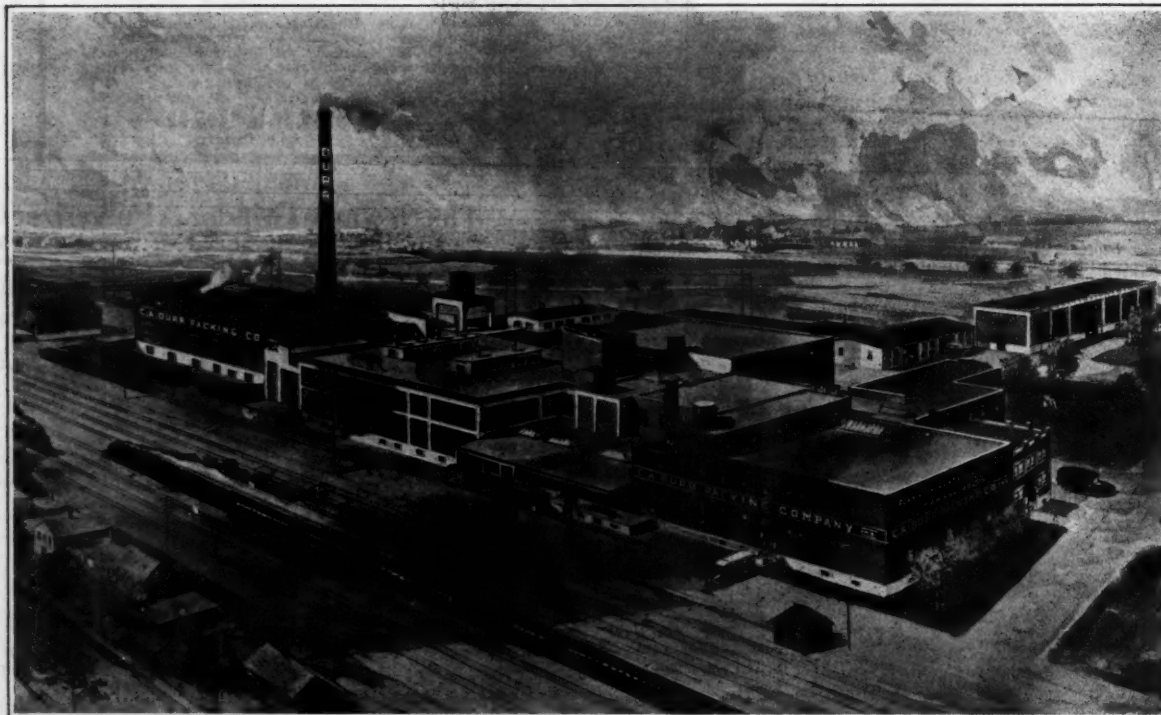
If such records are not kept, you can't begin too soon.

Good suggestions for both packer and retailer bookkeeping practices can be secured by subscribers upon application to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, enclosing a 2c stamp.



# America's Foremost Meat Concerns

C. A. Durr Packing Co., Inc., Utica, N. Y.



WHERE "MOHAWK VALLEY" PRODUCTS ARE MADE.

Quality and service have built an enviable reputation for the C. A. Durr Packing Company, Utica, New York, and its "Mohawk Valley" products.

This company, founded in 1910 by Christian A. Durr, is today one of the best known packing concerns in the east. Foresight and efficiency have resulted in the building up of a thoroughly modern plant.

## Efficient Operating Methods.

The method of operating the plant, from the killing to the curing and ship-

ping, is a concrete example of this efficiency.

Killing is done on the top floor, all of the products being worked down by gravity, operation by operation, to the shipping department on the ground floor or to the curing cellars.

Five coolers off the killing and cutting floor handle the refrigeration. The shipping room is also equipped with three service coolers, where the product is stored awaiting shipment.

The sausage rooms, as well, are

thoroughly up-to-date. The floors throughout are of red tile and sanitation and cleanliness are further insured by the use of white tile tops on all of the stuffing tables.

## High Standard Maintained.

This same unusual care is given to every step in the process of manufacture. Nothing is left undone by the company to maintain the high standard of "Mohawk Valley" products, from the selection of only the choicest livestock to the final tying of the finished product.

**"Mohawk Valley" products are distinctively tied with PRINT-AD-STRING, the Packers Tape, manufactured by the Chicago Printed String Co.**



# THE WEEK'S CLOSING MARKETS

## FRIDAY'S CLOSINGS.

### Provisions.

Hog products firmer due to cash buying by commission houses. Cash demand moderate; some buying of futures by foreign houses. Hogs slightly better; receipts moderate. General disposition is to await developments.

### Cottonseed Oil.

Cottonseed oil firmer with lard and firmness in crude. Cash trade slow; crude oil, 8½¢ b. Government report bullish. November consumption of cottonseed oil 375,000 bbls. compared with 275,000 bbls. last year. Disappearance last month 405,000 bbls.; visible supply, 1,432,000 against 1,378,000 a year ago.

Quotations on cottonseed oil at Friday noon were: December, \$10.15@10.50; January, \$10.25@10.26; February, \$10.10@10.20; March, \$10.17@10.18; April, \$20.20@10.30; May, \$10.32; June, \$10.32@10.40; July, \$10.40@10.44.

### Tallow.

Tallow, extra, 9¾¢.

### Oleo Oil and Stearine.

Oleo, stearine, 13¢, sales.

## FRIDAY'S GENERAL MARKETS.

New York, December, 18, 1925.—Spot lard at New York prime western \$15.05@15.15; middle western, \$14.90@15.00; city, \$14.75; refined continent, \$15.50; South American, \$17.00; Brazil kegs, \$18.00; compound, \$12.25.

### Hull Oil Market.

Hull, England, December 18, 1925.—(By Cable).—Refined cottonseed oil, 39s 3d; crude cottonseed oil, 36s.

## ARGENTINE BEEF EXPORTS.

Cable reports of Argentine exports of beef this week up to December 18, 1925, show exports from that country were as follows: To England, 207,624 quarters; to continent, 89,204 quarters; others, none.

Exports for the previous week were: To England, 129,507 quarters; to the continent, 139,771 quarters; other ports, none.

## COTTONSEED OIL EXPORTS.

Exports of cottonseed oil from New York, December 1 to December 16, 540 bbls.

## LARD AND GREASE EXPORTS.

Exports of lard from New York, Dec. 1 to Dec. 16, were 17,176,000 lbs.; tallow, 133,200 lbs.; greases, 2,033,200 lbs.; stearine, none.

## DANISH BACON EXPORTS.

Exports of bacon from Denmark for the week ending December 12, 1925, amounted to 3,616 metric tons, according to cabled reports to the U. S. Department of Commerce. Of this amount 3,551 metric tons went to England.

## DANISH EXPORT SLAUGHTERS.

Livestock slaughters in export slaughter houses in Denmark during the third quarter of 1925 were as follows, according to reports received by the U. S. Department of Commerce:

	Cattle	Fat Calves	Hogs	Sheep
July, 1925.....	16,084	13,824	311,096	17,851
Aug., 1925.....	19,250	13,723	258,469	11,047
Sept., 1925.....	18,175	13,028	288,516	5,462

## TRADE GLEANINGS.

Orlando Rendering Company, Orlando, Fla., has been sold to E. J. Lindhard.

Barton & Co., Seattle, Wash., have sold their retail meat market in Bremerton, Wash., to Pierce Brothers.

Sanitary Sausage Mfg. Co., Chicopee, Mass., plans to erect a new sausage factory which will cost around \$75,000.

Jacob E. Decker & Sons Co., Inc., Mason City, Ia., has let contract for the erection of a 5-story storage plant to cost \$75,000.

New York Stock Yards, Inc., 629 West 40th street, New York, N. Y., plans to build a three-story addition to its slaughter house.

A new branch house has been opened in Seattle, Wash., by the Parker Webb Company, Detroit, Mich. It is in charge of F. H. Ashley.

The abattoir of the Boise Butcher Company, 32d and Madison streets, Boise, Idaho, was recently damaged by fire to the extent of around \$6,000.

Farmers' Fertilizer Company has been incorporated in Andalusia, Ala., with a capital stock of \$20,000 by S. B. Milligan, R. N. McLeod and others.

It is reported that the Atlas Fertilizer Company, Cleveland, Ohio, has acquired the property of the Federal Chemical Company in Columbia, Tenn.

Swift & Company's new produce plant in Twin Falls, Idaho, has been completed and is now in operation. It is planned to have a formal opening in the near future.

Sproul, Paul & Company, wholesale produce dealers at 21 Mercantile street, Boston, Mass., has made an assignment for the benefit of creditors to Arthur P. Crosby and George V. Phipps.

Darsie, Hutchinson and Pettigrew, Inc., packers in San Francisco, Calif., are planning to extend their operations to Sacramento, Calif. The company has purchased property there for that purpose.

Thomas W. Smith Co., Inc., has been incorporated at 3105 S. Adams street, Peoria, Ill., with a capital stock of \$5,000 by Thomas W. Smith, William McClintock and Ed Ederhardt. The company will manufacture and deal in sausage and provisions.

Wilmette Grocery and Market, Inc., has been incorporated at 1144 Central avenue, Wilmette, Ill., with a capital stock of \$40,000 by Anna Sleph, Louis C. Redke and Harry Redke. The company will carry on a general meat, grocery and food brokerage business.

Dillon Wholesale Meat Company has been incorporated in Dillon, Mont., by Roscoe Cornell, E. O. Setway, O. M. Best, Clark Anderson and A. L. Anderson. The new company has leased the modern abattoir of the Montana Market in Dillon and will slaughter livestock and deal in fresh meats.

## MEAT INSPECTION CHANGES.

Recent meat inspection changes are announced as follows by the U. S. Bureau of Animal Industry:

**Meat Inspection Granted.**—\*Armour and Company, Fargo, N. D.; \*Armour and Company, Huron, S. D.; D. C. Blacker, Inc., 43 S. Cruise street, Indianapolis, Ind.; United Kosher Sausage Co., 3661-69 Iron street, Chicago; \*Humphrey Supply Co., End Alameda street, Reno, Nev.; Humphrey Supply Co., 645 Sierra street, Reno, Nev.; Carmel Kosher Provision Co., 206 Meeker avenue, Brooklyn, N. Y.

**Meat Inspection Withdrawn.**—United Serum Co., Wichita, Kans.; Rosslyn Packing & Ice Co., Rosslyn, Va.; Oluff Larson, Brooklyn, N. Y.; Portland Rendering Co., East Deering, Me.

\*Conducts slaughtering.

## MOVE FOR BETTER BEEF.

The world's price records for champion and reserve champion steers were broken at Cleveland, Ohio, on December 10, when the grand champion steer of the First Annual Boys and Girls Steer Club Show, held December 7 to 10, sold for \$3.05 a pound and the reserve champion for \$2.10 per pound.

The show was held under the auspices of the Cleveland Union Stock Yards Company, in co-operation with the extension departments of the agricultural schools of Ohio, Indiana and Michigan and the Cleveland Chamber of Commerce.

Boys and girls between 10 and 19 years of age, living in the territory served by the Cleveland Union Stock Yards and who were members of steer feeding clubs organized under the supervision of the agricultural colleges, were eligible to show. Either purebred, crossbred or grade steers of the Shorthorn, Hereford and Angus breeds were eligible.

Forty-one steers were entered. The grand championship went to an unusually well-finished Hereford shown by Raymond Leffert of Clarksville, Ind. The reserve champion was a pure-bred Angus, fed by Raymond Cooper of Amboy, Ind.

The grand champion steer was bought by Hughes Provision Company of Cleveland. He weighed 1,280 lbs. and brought a total of \$3,904. The reserve champion was bought by the Brandt Co. for \$2,121. The other winning steers were bought by W. M. Bauer for the Statler Hotel, the Federal Packing Company of Cleveland, Zimmerly Bros. of Akron, the Ohio Provision Co. of Cleveland, the Cleveland Provision Co. and the Federal Packing Co. The prices paid ranged from 70¢ a pound for the third prize steer to 25¢ per pound for the steer standing eighth in the class.

A dinner in honor of the boys and girls attending the show was given the evening of December 9th at the Hotel Winton, at which Cleveland packers were guests. Among the speakers were S. T. Nash, president of the Cleveland Provision Company; E. A. Murphy, Chairman of the Board of the Cleveland Stock Yards Company, and A. E. Bower, manager of Bower & Bower, livestock commission merchants.

During the course of the dinner, A. D. White of Swift & Company, Chicago, announced that he had word from the National Committee on Boys' and Girls' Club Work that there would probably be no difficulty another year in securing additional cash prizes for the winners.

One of the finest showings of cured and fresh meats, meat specialties, sausages, and all kinds of "ready-to-serve" meats presented in years was made at Swift & Company's plant by Manager E. W. Phelps, for the benefit of visitors to the show.

Following are the members of the general committee in charge of the show: Andrew Squire, S. T. Nash, E. W. Phelps, N. O. Newcomb, M. C. Teufel, J. B. McCrea, A. E. Nelson, W. G. Fletcher, W. Hughes, M. Koblenzer, E. G. Long, W. L. Bryans, A. E. Bower, J. D. Harrison, Edgar Waltz, E. L. Thompson, W. P. Salsbury, A. F. Potter, H. J. Nord, M. H. Moffett, H. V. Shulters and A. Z. Baker.

The good will created by this move to foster beef production among boys' and girls' clubs in the territory surrounding Cleveland will doubtless have a widespread influence on the marketing of livestock at the Cleveland yards.

# LIVE STOCK MARKETS

## CHICAGO.

(Reported by U. S. Bureau of Agricultural Economics.)

Chicago, Dec. 17, 1925.

**CATTLE**—The flare-up on heavies attracted an excessive supply of such kinds and fed steers closed in a slump. The early 50c advance on weighty kinds was lost and light and medium weight offerings registered declines amounting to around 25c. Bullocks at \$13.50 today were comparable with \$14.00 offerings on Tuesday's market.

Extreme top was paid for a load of highly finished 1,325 lb. bullocks which earned \$14.00 and two loads of weightier kinds were good enough to realize \$13.50. Numerous loads light and long yearlings made \$13.00, but the supply of little cattle above \$11.50 was limited.

Bulk fed offerings all weights turned at \$8.75@11.00, with plain qualified short feds downward to \$8.00. Strongweight Kosher cows ranged upward to \$8.00, and bulk fat cows brought \$4.50@6.75.

Fat heifers at \$6.00@6.75 mostly showed the week's maximum loss. Canner and cutter offerings earned \$3.50@4.25.

Light and medium weight bologna bulls declined around 25c, but strongweights remained unchanged. Vealers sold off \$1.25 @1.50, packers taking the bulk on closing rounds at \$9.50@10.50, while outsiders paid upward to \$12.50 for choice shipping calves.

**HOGS**—Net changes in the general price list appeared in the way of mild re-

ductions in spite of slightly decreased receipts locally and around the market circle.

Medium and heavy weight butchers generally declined 5@15c, with anything scaling in excess of 300 lbs. sharply lower in sympathy with a 30@50c break in packing sow values. Light weights and light lights suffered a 10@15c setback and slaughter pigs ruled steady to 25c lower than last Thursday.

**SHEEP**—Moderate price gains were made on most classes of ovine stock when compared with the low time last Thursday, but prices still remain 50@75c lower on fat lambs and 75c@1.25 lower on sheep and yearlings when compared with the high time ten days ago.

The bulk of desirable fat lambs closed at \$16.25@16.50. Selected handweights topped at \$16.75. A rather liberal offering of heavy natives and fed westerns sold at \$15.00@15.75. Yearlings arrived in rather limited numbers, but demand was fairly broad at the decline, bulk selling late at \$12.50@13.25.

Best handyweight fat ewes topped at \$9.00 to shippers, bulk during the week making \$6.75@8.50.

## KANSAS CITY.

(Reported by U. S. Bureau of Agricultural Economics.)

Kansas City, Mo., Dec. 17, 1925.

**CATTLE**—Considerable unevenness featured the beef steer trade for the week, but the general trend of prices worked lower. Some strength gained early in the week was more than erased toward the close. In-between grades of both steers and yearlings were most numerous and show declines of 25@40c as compared with a week previous, while the better grades along with the plainer offerings have been scarce and are 15@25c lower.

Choice mixed steers and heifers scored the week's top at \$12.00, while best heavies and medium weights stopped at \$11.00.

## ST. LOUIS.

(Reported by U. S. Bureau of Agricultural Economics.)

E. St. Louis, Ill., Dec. 17, 1925.

**CATTLE**—Reduced country loadings, more active trading and the almost entire absence of choice steers featured the current week's trade. This situation was in sharp contrast with the previous week. Compared with one week ago, beef steers sold steady; light yearlings and heifers, 25c lower; cows and bulls, 25c higher; canners, 15@25c higher; good and choice light vealers, 75c lower.

Tops for week: Beef steers, \$11.25; no long yearlings worthy of mention; light mixed yearlings, \$10.50. Bulks for week: Steers, \$7.75@9.75; fat light yearlings and

## LIVESTOCK PRICES AT LEADING MARKETS.

Following are livestock prices at five leading Western markets on Thursday, December 17, 1925, as reported to THE NATIONAL PROVISIONER by leased wire by the Bureau of Agricultural Economics, U. S. Department of Agriculture:

	CHICAGO.	E. ST. LOUIS.	OMAHA.	KANSAS CITY.	ST. PAUL.
<b>Hogs (Soft or oily hogs and roasting pigs excluded):</b>					
TOP.....	\$11.35	\$11.65	\$10.00	\$11.15	\$10.85
BULK OF SALES.....	10.40@10.80	10.90@11.50	10.25@10.50	10.65@11.00	10.50@10.85
Hvy. wt. (250-350 lbs.), med-ch.....	10.15@10.75	10.90@10.85	10.20@10.50	10.50@10.95	10.40@10.65
Med. wt. (200-250 lbs.), med-ch.....	10.85@10.90	10.75@11.00	10.30@10.50	10.70@11.10	10.50@10.75
Lt. wt. (100-200 lbs.), com-ch.....	10.40@11.25	10.75@11.50	10.30@10.00	10.75@11.15	10.50@10.85
Lt. lt. (130-160 lbs.), com-ch.....	10.60@11.65	10.75@11.65	10.35@10.00	10.85@11.35	10.75@11.00
Packing sows, smooth and rough.....	8.30@ 9.20	9.00@ 9.35	8.75@ 9.50	9.00@ 9.65	8.50@ 9.75
Sight, pigs (130 lbs. down), med-ch.....	11.50@12.00	11.00@11.75	10.90@11.75	11.00@11.35	11.00@12.40
Av. cost and wt., Wed., (pigs excluded)	10.71-243 lb.	11.18-227 lb.	10.41-232 lb.	11.00-230 lb.	.....
<b>Slaughter Cattle and Calves:</b>					
STEERS (1,500 LBS. UP):					
Good-ch.....	10.50@13.50	10.00@12.75	9.90@12.75	9.75@12.75	.....
STEERS (1,100-1,500 LBS.):					
Choice.....	11.25@13.40	11.25@13.00	10.75@12.75	10.50@12.75	.....
Good.....	9.50@11.40	9.50@11.25	9.25@10.90	9.15@10.75	9.00@10.75
Medium.....	8.50@10.00	7.75@ 9.50	7.35@ 9.35	7.50@ 9.25	7.25@ 9.00
Common.....	6.50@ 8.00	6.25@ 7.75	5.25@ 7.35	5.35@ 7.00	5.50@ 7.25
STEERS (1,100 LBS. DOWN):					
Choice.....	11.00@12.75	11.25@13.00	10.75@12.75	10.50@12.50	.....
Good.....	9.50@11.25	9.25@11.25	9.15@10.75	9.00@10.50	8.75@10.50
Medium.....	8.00@ 9.50	7.50@ 9.25	7.15@ 9.15	7.35@ 9.15	7.00@ 8.75
Common.....	6.00@ 8.50	6.00@ 7.50	5.10@ 7.15	5.10@ 7.65	5.00@ 7.00
Canner and cutter.....	4.00@ 6.50	4.50@ 6.00	4.00@ 5.10	4.00@ 5.00	3.00@ 4.50
LT. YRLG. STEERS AND HEIFERS:					
Good to choice (850 lbs. down).....	8.50@12.00	8.75@11.50	8.60@11.35	8.50@11.50	8.25@11.00
HEIFERS:					
Good-choice (850 lbs. up).....	7.00@10.50	8.50@10.00	6.75@10.25	6.75@10.00	6.50@10.00
Common-med. (all weights).....	4.50@ 7.25	4.25@ 6.50	4.65@ 6.75	4.50@ 7.00	4.50@ 6.50
COWS:					
Good to choice.....	6.00@ 8.50	6.00@ 8.00	5.60@ 8.15	5.65@ 8.15	5.00@ 7.50
Common and medium.....	4.15@ 6.00	4.50@ 6.00	4.75@ 5.00	4.25@ 5.65	3.90@ 5.00
Canner and cutter.....	3.40@ 4.15	3.40@ 4.50	3.60@ 4.75	3.25@ 4.25	3.00@ 3.90
BULLS:					
Good-ch. (beef 1,500 lbs. up).....	5.25@ 6.75	5.75@ 6.75	5.25@ 6.00	5.00@ 5.75	5.25@ 6.00
Good-ch. (1,500 lbs. down).....	5.50@ 7.25	5.75@ 7.00	5.25@ 6.50	5.25@ 6.75	5.25@ 6.25
Can-med. (canner and bologna).....	3.75@ 5.65	3.75@ 5.75	3.75@ 5.25	3.50@ 5.00	3.50@ 5.25
CALVES:					
Medium to choice (milk fed exc.).....	5.50@ 8.00	5.00@ 8.00	5.00@ 8.00	4.50@ 7.50	4.00@ 6.75
Cull-common.....	4.50@ 5.50	4.00@ 5.00	3.75@ 5.00	4.00@ 4.50	3.00@ 4.50
VEALERS:					
Medium to choice.....	9.00@12.00	8.50@11.75	7.25@10.00	6.50@10.50	6.50@ 9.00
Cull-common.....	6.00@ 9.00	5.00@ 8.50	4.25@ 7.25	4.50@ 6.50	4.00@ 6.50
<b>Slaughter Sheep and Lambs:</b>					
Lambs, med. to choice (84 lbs. down).....	14.75@16.75	14.00@16.00	14.25@15.00	13.50@15.50	13.50@15.50
Lambs, cull-com. (all weights).....	11.75@14.75	11.00@14.00	11.00@14.25	10.25@13.50	10.00@13.50
Yearling wethers, medium to choice.....	10.50@13.50	10.25@13.50	10.25@13.25	10.25@13.25	.....
Ewes, common to choice.....	5.50@ 9.00	5.00@ 8.75	5.50@ 8.75	5.25@ 8.75	5.00@ 8.75
Ewes, canners and cull.....	2.00@ 5.50	1.50@ 5.00	2.00@ 5.50	1.50@ 5.25	1.00@ 5.00

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heifers, \$8.75@10.00; cows, \$4.75@6.00; canners, \$3.40@3.75.

**HOGS.**—A generally slow demand the current week allowed porcine prices to sag somewhat despite moderate supplies. All grades of hogs show a 15@25c decline from this time last week, but light lights and better grade pigs held steady. Plainer pigs of southern origin are as much as 50c@1.00 off.

A few of the best pigs and light lights brought \$11.65@11.75 today; practical top, \$11.65; offerings 190 lbs. down, mainly \$11.25@11.50; 190@210 lbs., \$11.10@11.25; 220 lbs. up, \$10.85@11.00; good pigs, \$11.25@11.50; packing sows, \$9.25@9.35.

**SHEEP.**—Sheep prices had a sinking spell the current week, fat lambs and yearlings declining 75c and older classes 50c from last Thursday's prices. Native lambs sold largely at \$15.50. Today, one load reaching \$15.75. Westerns were nominally quoted at \$16.00 and down, good 97 lb. yearlings, \$12.25; best mutton ewes, \$8.50.

### OMAHA.

(Reported by U. S. Bureau of Agricultural Economics.)

Omaha, Neb., Dec. 17, 1925.

**CATTLE.**—Fed steers and yearlings worked higher early in the week but later most of the early advance was lost, leaving current prices little changed for the week. Good weight steers were in improved demand and show strength.

Bulk for the week turned at \$8.25@10.00 with best weighty steers at \$10.65, and yearlings \$11.50. Better grades she stock closed weak to 25c lower, common kinds and canners and cutters steady.

Bulls advanced 15@25c and vealers held steady.

**HOGS.**—While local supplies have been of moderate proportions the uneven distribution of receipts here and elsewhere have effected mild price fluctuations. For the seven-day period current price levels for the better grade butchers uncover a 10@15c decline while packing grades show a 25c advance.

Thursday's bulk of the better grade butchers and light offerings ranged \$10.35@10.50; top, \$10.60, with packing sows mostly \$9.00@9.25, and stags, \$8.00@8.75.

**SHEEP.**—Increased supplies coupled with weakness in the dressed lamb market resulted in sharply lower prices for the first two days of the week on fat lambs. Curtailed supplies on Wednesday and Thursday served to check the downward trend.

Comparison of current prices with a week ago uncovers a net decline of 50@75c on lambs with fat sheep 50c lower. Today's bulk of fed woolled lambs ranged \$15.35@15.50; top, \$15.55, while desirable weight fat ewes cleared \$8.00@8.40; top, \$8.75.

### ST. JOSEPH.

(Special Letter to The National Provisioner.)

St. Joseph, Mo., Dec. 15, 1925.

**CATTLE.**—Cattle receipts around 7,500 for two days this week, which was about the same as same day last week. Beef steers and yearlings in moderate showing, quality only fair and the market shows little change. Best medium weight steers

sold at \$10.15, with others ranging \$7.50@10.00. Mixed yearlings ranged up to \$9.25.

Butcher classes steady to strong. Most fair to good cows \$4.00@6.50, with scattering sales up to \$7.50. Canners and cutters, \$3.35@4.25. Heifers mostly \$6.00@8.00, odd lots up to \$9.00.

Bologna bulls mostly \$4.00@5.00, choice butchers up to \$6.00 or higher. Calves uneven, choice veals to shippers \$12.00, best price to packers \$11.00.

**HOGS.**—Hog receipts around 10,000 for two days compared with 14,358 a week ago. Monday's trade uneven and lower, Tuesday active 25@35c higher. Top \$11.00 on lights, light lights, and medium weights. Bulk of all sales \$10.65@11.00.

Throwout packing sows \$8.85@9.00.

**SHEEP.**—Sheep receipts around 10,000 for two days. Market 35@50c lower. Fed lambs on today's market \$15.25@15.60, few natives up to \$15.25.

Fat ewes \$8.50@9.00, wethers \$10.00@10.50, yearlings \$12.50@12.75.

### SIoux CITY.

(Special Letter to The National Provisioner.)

Sioux City, Ia., Dec. 16, 1925.

**CATTLE.**—The week is bringing some reduction in number of cattle and this is having a good effect on tone of the market. Prices were strong today for all useful grades of live beef, and for the half week probably 15@25c advance has been obtained on the better grades of offerings.

Nothing in prime long fed grade of beef steers has been coming, but short feds are showing better tops as the season advances and the better grades are selling at \$10.00@10.50, with bulk of steers \$8.00@9.50; common to fair from \$7.50 down to around \$6.00.

Prime corn fed yearling heifers sold at \$9.50 today for a big string, bulk of short fed heifers \$7.50@8.50, best fed cows \$7.00@7.50; bulk of killer she stock, \$4.50@6.50; canners down to \$3.00. Total cattle for the half week 13,200.

**HOGS.**—Local receipts of hogs were liberal, being 14,000, but demand was good and trade opened active with prices 10@15c higher than yesterday. But before the close, and after shippers had filled their orders, the market weakened and lost back to about steady with yesterday and with many hogs unsold late in the day.

Best of the light weights, below 175 lbs., sold at \$10.85; bulk of the light weights, \$10.65 to the top; bulk of light to medium butchers, also the best heavies, \$10.50@

10.65, but with same kinds being bid \$10.40@10.50 late in the day. Little sold below \$10.40. Sows, \$8.75@9.40. Pigs, \$10.50@11.50.

**SHEEP.**—Sheep were steady with best lambs selling at \$15.60, good fat ewes quotable at \$8.50@8.75.

### ST. PAUL.

(Reported by U. S. Bureau of Agricultural Economics and Minn. Department of Agriculture.)

St. Paul, Minn., Dec. 16, 1925.

**CATTLE.**—Heavy receipts of cattle at the outset of the week caused a 15@25c decline on steers and a weak to 25c break on fat she stock.

Warmed up and shortfeds comprised most of the steer run, these selling for the most part at \$7.00@8.50, some of the more desirable kinds in load lots upwards to \$9.50. Finished material has been limited to a few odd lots and part load of yearlings and mediumweight offerings in the \$9.50@11.00 spread.

A few loads of fed cows and heifers arrived this week, these selling from \$6.50@8.00 respectively. Bulk of the fat cows and heifers have sold at \$4.00@7.00, with canners and cutters largely at \$3.25@3.75.

Outside orders have boosted bologna bulls 25c or more, bulk scoring at \$4.75@5.25, with heavies as high as \$5.50. Veal calves tumbled around a dollar to \$1.50 for the period, good lights at present standing at a \$9.00 average.

**HOGS.**—Hog prices show little net change for the week except on packing sows which are about \$1.00 lower. Butcher and bacon hogs sold today largely at \$10.75@11.00; packing sows \$8.50@9.00 and pigs \$12.25.

**SHEEP.**—Fat lambs are 75c@1.00 lower for the week, bulk today \$15.25. Fat ewes are closing week to 25c lower than a week ago, bulk \$7.00@8.75.

### STUDY ARGENTINE HOG TYPES.

In order to determine the best type of hog to be produced in Argentina, the hog breeders' association of that country has decided to establish an annual block test, says American Trade Commissioner Brice M. Mace, Jr., Buenos Aires, Argentina.

The first of these tests will be made October 1, 1926, at one of the packing plants. The association has issued a circular describing the bacon hog and how it may be produced.

## 1926 PACKERS' RECORD CALENDAR

The Service Department of Kennett, Murray & Co., Live Stock Order Buyers, operating in Twelve Markets, is distributing a unique Calendar for Packers. It is on a handsome, brass-finished base 6x8 inches. Space is provided for the daily entry of market receipts, current price quotations, last year's prices, yesterday's Chicago top, the "On Hand" inventory of live and dressed animals, and for a list of purchases en route.

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## PACKERS' PURCHASES.

Purchases of livestock by packers at principal centers for the week ending Saturday, Dec. 12, 1925, are reported to The National Provisioner as follows:

CHICAGO.			
	Cattle.	Hogs.	Sheep.
Armour & Co. ....	9,085	21,600	15,965
Swift & Co. ....	7,538	19,100	17,447
Morris & Co. ....	5,884	16,200	11,031
Wilson & Co. ....	7,301	14,600	7,767
Anglo. Amer. Prov. Co. ....	1,892	11,200	.....
G. H. Hammond Co. ....	3,582	8,500	.....
Libby, McNeill & Libby. ....	3,221	.....	.....
Brennan Packing Co., 6,700 hogs; Miller & Hart, 6,200 hogs; Independent Packing Co., 3,200 hogs; Boyd, Lunham & Co., 8,200 hogs; Western Packing & Provision Co., 9,500 hogs; Roberts & Oake, 8,300 hogs; others, 30,400 hogs.			

KANSAS CITY.			
Cattle.	Calves.	Hogs.	Sheep.
Armour & Co. ....	3,797	1,200	4,926
Cudahy Pkg. Co. ....	4,405	1,274	3,120
Fowler Pkg. Co. ....	1,077	.....	.....
Morris & Co. ....	4,650	1,400	3,057
Swift & Co. ....	7,316	940	4,815
Wilson & Co. ....	5,106	879	6,376
Local butchers ....	821	213	504
Total .....	27,172	5,915	23,398

OMAHA.			
Cattle and Calves.	Hogs.	Sheep.	
Armour & Co. ....	5,870	10,768	6,286
Cudahy Pkg. Co. ....	5,993	8,531	8,462
Dold Pkg. Co. ....	1,067	6,594	.....
Morris & Co. ....	3,417	4,327	2,874
Swift & Co. ....	6,468	6,919	8,562
Glaesburg, M. ....	28	.....	.....
Hoffman Pkg. Co. ....	40	.....	.....
Mayerowich & Vail ....	93	.....	.....
Mid-West Pkg. Co. ....	73	.....	.....
Omaha Pkg. Co. ....	117	.....	.....
John Roth & Sons ....	138	.....	.....
So. Omaha Pkg. Co. ....	486	.....	.....
Lincoln Pkg. Co. ....	41	.....	.....
Nagle Pkg. Co. ....	317	.....	.....
Wilson & Co. ....	.....	.....	.....
Kennett-Murray Co. ....	8,805	.....	.....
J. W. Murphy ....	9,901	.....	.....
Other hog buyers, Omaha. ....	11,476	.....	.....
Total .....	24,698	67,411	26,214

ST. LOUIS.			
Cattle and Calves.	Hogs.	Sheep.	
Armour & Co. ....	3,928	8,808	2,084
Swift & Co. ....	4,969	10,859	3,095
Morris & Co. ....	3,750	7,682	1,707
St. Louis Dressed Beef Co. ....	1,435	.....	.....
Independent Pkg. Co. ....	1,775	6,053	130
East Side Pkg. Co. ....	22	1,120	.....
Hell Pkg. Co. ....	165	.....	58
American Pkg. Co. ....	274	1,147	.....
Krey Pkg. Co. ....	14	601	.....
Sartorius ....	214	1,784	33
Sieloff ....	18,068	52,700	3,534
Butchers ....	.....	.....	.....
Total .....	36,543	91,106	10,740

ST. JOSEPH.			
Cattle.	Calves.	Hogs.	Sheep.
Swift & Co. ....	3,565	940	15,999
Armour & Co. ....	2,237	940	8,630
Morris & Co. ....	2,217	44	7,392
Others ....	2,362	672	9,400
Total .....	10,681	2,608	41,412

SIOUX CITY.			
Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co. ....	4,401	459	11,531
Armour & Co. ....	3,359	11,851	4,328
Swift & Co. ....	2,394	562	6,242
Sacks Pkg. Co. ....	178	15	2
Smith Bros. Pkg. Co. ....	17	7	123
Local butchers ....	117	12	47
Order buyers and packer shipments ....	2,980	3	25,094
Total .....	14,446	1,447	55,400

OKLAHOMA CITY.			
Cattle.	Calves.	Hogs.	Sheep.
Morris & Co. ....	2,110	722	833
Wilson & Co. ....	2,961	738	1,335
Other butchers ....	67	10	308
Total .....	5,138	1,476	2,476

WICHITA.			
Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co. ....	1,677	747	6,395
Dold Pkg. Co. ....	390	80	6,054
Local butchers ....	215	.....	.....
Total .....	2,282	827	12,440

DENVER.			
Cattle.	Calves.	Hogs.	Sheep.
Swift & Co. ....	989	77	3,363
Armour & Co. ....	982	104	4,558
Blayney-Murphy ....	402	70	1,518
Others ....	424	96	499
Total .....	2,887	347	9,938

ST. PAUL.			
Cattle.	Calves.	Hogs.	Sheep.
Armour & Co. ....	4,312	5,145	33,004
Cudahy Pkg. Co. ....	884	1,078	.....
Hertz & Rifkin ....	324	55	.....
Katz Packing Co. ....	1,641	147	.....
Swift & Co. ....	6,425	7,596	53,660
Others ....	1,402	448	25,312
Total .....	14,968	14,469	111,982

## INDIANAPOLIS.

Cattle.	Calves.	Hogs.	Sheep.
Eastern buyers ....	1,457	3,810	21,336
King & Co. ....	1,454	623	634
Moore & Co. ....	.....	5,023	.....
Armour & Co. ....	57	31	8,215
Indianapolis Abt. Corp. ....	1,242	.....	626
Hilgen Bros. ....	3	.....	1,005
Brown Bros. ....	237	.....	.....
Riverview Pkg. Co. ....	11	.....	224
Schussler Pkg. Co. ....	23	.....	384
Bell Pkg. Co. ....	59	.....	423
Meier Pkg. Co. ....	63	.....	297
Ind. Prov. Co. ....	32	14	276
A. Wabrits ....	21	58	49
Hoosier Abt. Co. ....	56	.....	.....
Others ....	434	88	97
Total .....	5,189	4,155	32,906

## CINCINNATI.

Cattle.	Calves.	Hogs.	Sheep.
E. Kahn's Sons Co. ....	620	228	4,045
Kroger Gro. & Bak. Co. ....	286	102	1,550
Gus. Juengling ....	162	90	49
J. & F. Schroth Pkg. Co. ....	20	.....	2,782
J. Hilberg's Sons ....	133	2	24
Wm. G. Rehn's Sons ....	141	64	.....
Peoples Pkg. Co. ....	59	117	.....
A. Sander Pkg. Co. ....	1	1,682	.....
Sam Gall ....	12	.....	325
J. Schlachter's Sons ....	243	191	153
H. H. Meyer Pkg. Co. ....	26	.....	2,553
Total .....	1,700	803	12,862

## MILWAUKEE.

Cattle.	Calves.	Hogs.	Sheep.
Plankinton Pkg. Co. ....	2,137	9,177	13,761
Swift & Co., Chicago. ....	206	.....	688
United Dressed Beef Co. ....	36	.....	.....
Layton Co. ....	.....	1,424	.....
R. Gums ....	21	.....	157
Gross, Armour ....	60	.....	.....
Swift, Harrisburg, Pa. ....	60	.....	.....
Armour, Chicago ....	824	.....	.....
Local butchers ....	255	218	164
Local traders ....	220	98	77
Total .....	3,700	9,493	15,583

## RECAPITULATION.

Recapitulation of packers' purchases by market for the week ending December 12, 1925, with comparisons:

## CATTLE.

	Week ending Dec. 12.	Prev. week.	Cor. week.
Chicago .....	35,213	34,724	43,068
Kansas City .....	27,172	27,727	30,248
Omaha .....	24,698	22,845	23,839
St. Louis .....	36,543	33,642	26,005
St. Joseph .....	10,681	11,094	11,322
Sioux City .....	14,446	18,094	12,768
Oklahoma City .....	5,138	5,236	6,550
Indianapolis .....	5,189	5,010	6,483
Cincinnati .....	1,700	1,385	1,484
Milwaukee .....	3,700	4,637	2,850
Wichita .....	2,282	2,290	2,676
Denver .....	2,887	4,492	.....
St. Paul .....	14,988	13,710	13,204
Total .....	187,682	175,311	184,632

## HOGS.

	Week ending Dec. 12.	Prev. week.	Cor. week.
Chicago .....	135,000	151,200	254,100
Kansas City .....	22,398	22,828	67,652
Omaha .....	67,411	74,726	112,687
St. Louis .....	91,106	91,919	96,733
St. Joseph .....	41,412	36,842	82,222
Sioux City .....	55,400	58,471	103,197
Oklahoma City .....	2,476	4,526	8,472
Indianapolis .....	32,906	30,951	36,060
Cincinnati .....	12,862	12,728	19,444
Milwaukee .....	15,538	15,575	16,292
Wichita .....	12,440	12,099	19,443
Denver .....	9,938	9,528	10,336
St. Paul .....	111,982	118,134	136,539
Total .....	640,878	683,587	984,077

## SHEEP.

	Week ending Dec. 12.	Prev. week.	Cor. week.
Chicago .....	52,210	53,192	50,049
Kansas City .....	23,230	14,715	14,745
Omaha .....	26,214	26,302	35,936
St. Louis .....	10,740	9,162	6,714
St. Joseph .....	10,103	14,227	17,637
Sioux City .....	10,540	6,250	6,246
Oklahoma City .....	75	45	20
Indianapolis .....	3,446	3,358	1,742
Cincinnati .....	702	951	712
Milwaukee .....	815	860	374
Wichita .....	311	1,071	812
Denver .....	3,069	3,341	1,309
St. Paul .....	11,975	12,865	10,755
Total .....	162,490	162,413	147,071

## NEW YORK LIVESTOCK.

Receipts of livestock at New York for week ending Dec. 12, 1925, are reported officially as follows:

Cattle.	Calves.	Hogs.	Sheep.
Jersey City .....	3,883	11,985	5,750
New York .....	1,735	3,091	26,532
Central Union .....	3,406	2,176	.....
Total .....	9,024	16,862	32,502
Previous week .....	8,843	12,104	31,962
Two weeks ago .....	8,717	11,158	29,397

## RECEIPTS AT CENTERS.

SATURDAY, DECEMBER 12, 1925.

	Cattle.	Hogs.	Sheep.
Chicago .....	500	4,000	3,000
Kansas City .....	500	2,500	500
Omaha .....	200	5,000	1,200
St. Louis .....	400	.....	300
St. Joseph .....	100	3,000	4,500
Sioux City .....	500	7,000	200
St. Paul .....	1,400	2,500	700
Oklahoma City .....	300	200	.....
Fort Worth .....	500	200	1,000
Milwaukee .....	.....	100	.....
Denver .....	500	200	400
Louisville .....	.....	400	500
Wichita .....	200	900	.....
Pittsburgh .....	200	5,000	300
Cincinnati .....	200	2,000	1,000
Buffalo .....	300	1,000	500
Cleveland .....	200	1,500	1,000
Nashville, Tenn. ....	200	1,500	1,000
Toronto .....	400	100	300

MONDAY, DECEMBER 14, 1925.

	Cattle.	Hogs.	Sheep.
Chicago .....	32,000	60,000	24,000
Kansas City .....	18,000	7,000	9,000
Omaha .....	8,000	7,500	8,000
St. Louis .....	11,500	15,000	2,000
St. Joseph .....	3,700	5,000	4,000
Sioux City .....	6,000	7,500	2,500
St. Paul .....	11,800	38,000	6,500
Oklahoma City .....	1,400	1,800	.....
Fort Worth .....	8,500	700	500
Milwaukee .....	300	600	100
Denver .....	5,200	1,600	8,700
Louisville .....	2,400	1,100	300
Wichita .....	4,600	3,000	300
Indianapolis .....	900	8,000	500
Pittsburgh .....	2,400	5,000	500
Cincinnati .....	2,500	4,200	500
Buffalo .....	3,300	13,500	11,000
Cleveland .....	1,300	4,500	4,000
Nashville, Tenn. ....	800	800	.....
Toronto .....	2,900	1,200	1,100

TUESDAY, DECEMBER 15, 1925.

	Cattle.	Hogs.	Sheep.
Chicago .....	11,000	34,000	11,000
Kansas City .....	11,000	9,000	4,000
Omaha .....	5,500	6,500	11,500
St. Louis .....	7,500	15,000	2,500
St. Joseph .....	2,800	4,000	2,500
Sioux City .....	4,000	9,500	500
St. Paul .....	2,200	14,000	1,000
Oklahoma City .....	500	500	.....
Fort Worth .....	2,000	400	300
Milwaukee .....	1,000	3,500	200
Denver .....	1,000	1,200	2,000
Louisville .....	700	1,500	200
Wichita .....	200	1,500	200
Indianapolis .....	1,500	10,000	500
Pittsburgh .....	100	1,000	500
Cincinnati .....	800	4,500	300
Buffalo .....	100	2,000	2,000
Cleveland .....	200	2,000	1,400
Nashville, Tenn. ....	.....	600	.....
Toronto .....	1,100	.....	400

# HIDE AND SKIN MARKETS

(SHOE AND LEATHER REPORTER)

## Chicago.

**PACKER HIDES.**—About 3,000 branded cows of December take-off sold at 12½c, or ¼c stronger. About 4,000 extreme light Texas steers also sold at 12½c. About 12,000 Colorado steers sold at 14c. Bids of 15½c still current for native steers; Texas and butts are salable at 14½c. Colorados made 14c as noted, also branded cows 12½c; heavy cows are slow with 14c last paid and demand slow. Light cows, 13½@14c; sales more 45@55 lbs. stock, 13½c, and 25@45 lbs. goods, 14c. Bids at 13½c recently refused on 5,000 Nov.-Dec. kill with 14c still asked on these straight weights. Native bulls, 11@11½c; branded, 8½@9½c; small packer hides, quiet and nominal, 13½c last paid.

**COUNTRY HIDES.**—Business in local country stock is rather quiet. Where bids on light weight stock were at 13c, purchases were put through at 13½c, thus indicating about half a cent better market. Weights up to 50 lbs. in the best sections were reported sold at 13½c. It is reported that a car of western extra choice 25@45 lbs. extremes topped 14½c, but details are not obtainable. Weights to 40 lbs. sold at 14½c up recently to patent leather outlets, but the general market on grub free extremes is considered at 14c locally and 13½c delivered for reasonable outside merchandise from grub free sections. All weight hides in the originating sections are unchanged at 11½c delivered basis for ordinary descriptions and up to 12c talked for the fancy sectioned material. Heavy steers, 12½@13c; heavy cows 11c last paid and bid with material held at 11½c; buff weights, 11½c paid and bid and 12c talked; extremes, 13½@14c; branded country hides, 10c flat basis; country packers, 11@13c; bulls, 8¾@9c for business; most lots held higher; country packers, 10½@11c; glue hides, 8½@9½c.

**CALFSKINS.**—Bids are reported at 22c for northern point packer calfskins, which are held at 23c. Offerings of cities are available at 20c and collectors seem firm in their views. One killer moved 40,000 December calfskins at 22c of all point take-off, being half or more of his month's production, equally proportioned for points. Outside city skins are quiet with business at 19@20c and in good country mixtures at 16@17½c for qualities. Deacons, \$1.15@1.25; cities, \$1.35@1.40. Slunks developed some activity, all packers selling November production at 92½@95c. Kipskins are still offered in the packer market at 19@17@14½c and recent business was effected at 18½c average. Cities quoted at 17½c nominal and countries at 14@16c for descriptions.

**MISCELLANEOUS MARKETS.**—Dry hides are unchanged at 21@21½c nominal. Horse hides are bringing \$5.00 for good lots; renderers held \$5.25@5.50 and light average countries range down to \$4.50 paid. Packer pelts are quiet and waiting around \$2.50@2.75 last paid with pullers talking lower. Dry pelts, 27@28c for business. Pickled skins, \$10.25@10.50 asked. Hog, 20@45c.

## New York.

**NEW YORK PACKER HIDES.**—City slaughterers are well sold out for December and offer nothing but a few scattering lots of cows which last sold at 12½c. Buyers views are at 12½c, but sellers are inclined to talk more money. Natives last sold at 15c; butts, 14c; Colorados, 13c and bulls 11c. Spreads were cleared at 16c to the year end it is said.

**OUTSIDE PACKER HIDES.**—Liberal quantities of the December productions in all sections of the country have been moved to consuming channels and as a result of this cleaning up, the undertone to

the situation is considered steady to a shade stronger. Eastern small packer all weight hides are quoted at 13c paid and nominal. Inferior types and smaller parcels sold down to a 12c basis in recent operations. Mid western packers sold out on a basis of 13½c for native all weights and 12½c for branded. Canadian killers have been moving light stock on a basis of 13½c for big packer makes and the small packer descriptions down to about 13c. Pacific coast killers shaded the November basis a cent, getting 12½c for steers and 10½c for cows, also 8c for bulls. Some north coast hides which are favorites with Japanese interests sold up to 12c for November cows and it is said to be possible to better 12½c for steers, some sellers indicating 13½c still a bid level for the heavy average lots.

**COUNTRY HIDES.**—Mid western shippers are not forcing the marketing of their supplies, because of the small available supplies on hand and in sight. A few cars of eastern first salt all weight hides sold 11½c selected. Southern light hides are quoted around 12½@13½c flat basis as to descriptions. Canadian 25@50's at 12½@13c flat.

**CALFSKINS.**—New York city skins are still quiet with nominal market quoted \$1.60@2.35@3.15 and sellers occasionally talking more money. Penn cities, \$1.30@2.10@3.00 asked. Untrimmed domestics quoted 19@20c.

## DEATH OF CALFSKIN PIONEER.

Carroll S. Page, at one time the biggest and best-known calfskin dealer in the United States, died at his home in Hyde Park, Vt., on December 3, at the age of 82.

Mr. Page was more than a mere collector of calfskins, for he constantly worked to improve the trade as well as the kind of skins produced. He was one of the first to urge upon the producer of calfskins the need for proper take-off and care in handling, two very important points still being pushed by trade.

Mr. Page was elected Governor of Vermont in 1890, serving two years. In 1908 he was elected United States Senator, and continued in this capacity until 1921, when he declined to become a candidate again.

## CANADIAN LIVESTOCK PRICES.

Summary of top prices for livestock at leading Canadian centers for the week ending December 10, 1925, with comparisons:

BUTCHER STEERS.				
1,000-1,200 lbs.				
	Week ended Dec. 10.	Same week, 1924.	Week ended Dec. 3.	
Toronto	\$ 8.85	\$ 9.00	\$ 8.50	
Montreal (W)	7.50	6.25	7.50	
Montreal (E)	7.50	6.25	7.50	
Winnipeg	7.00	5.50	6.50	
Calgary	7.25	5.00	6.00	
Edmonton	6.50	5.25	6.50	

VEAL CALVES.				
	Week ended Dec. 10.	Same week, 1924.	Week ended Dec. 3.	
Toronto	15.00	12.50	14.00	
Montreal (W)	12.00	10.00	11.50	
Montreal (E)	12.00	10.00	11.50	
Winnipeg	7.50	6.00	7.50	
Calgary	6.50	4.00	4.50	
Edmonton	6.50	3.75	6.50	

SELECT BACON HOGS.				
	Week ended Dec. 10.	Same week, 1924.	Week ended Dec. 3.	
Toronto	14.28	10.98	13.98	
Montreal (W)	13.75	10.00	13.25	
Montreal (E)	13.75	10.00	13.25	
Winnipeg	12.75	9.40	12.57	
Calgary	12.92	9.35	12.92	
Edmonton	12.55	9.35	12.05	

GOOD LAMBS.				
	Week ended Dec. 10.	Same week, 1924.	Week ended Dec. 3.	
Toronto	17.50	17.00	14.50	
Montreal (W)	13.50	13.00	13.50	
Montreal (E)	13.50	13.00	13.50	
Winnipeg	12.00	12.50	11.25	
Calgary	12.00	11.50	12.00	
Edmonton	12.00	11.75	11.50	

## SLAUGHTER REPORTS.

Special reports to The National Provisioner show the number of livestock slaughtered at the following centers for the week ending Dec. 12, 1925:

CATTLE.			
	Week ending Dec. 12.	Prev. week.	Cor. week. 1924.
Chicago	38,213	34,724	43,608
Kansas City	22,887	30,827	30,248
Omaha	22,869	25,456	27,143
East St. Louis	17,890	17,063	21,326
St. Joseph	10,384	9,738	9,977
Sioux City	10,047	9,793	9,451
Cudahy	1,105	1,085	923
Fort Worth	.....	.....	17,517
Philadelphia	2,224	2,026	1,994
Indianapolis	5,049	4,835	2,941
Boston	2,241	2,337	2,958
New York and Jersey City	9,968	9,620	10,562
Oklahoma City	6,614	6,552	8,283
Total	159,551	154,876	186,981

HOGS.			
	Week ending Dec. 12.	Prev. week.	Cor. week. 1924.
Chicago	185,000	151,200	254,100
Kansas City	22,887	26,493	27,662
Omaha	24,875	41,562	34,308
East St. Louis	41,423	36,963	67,356
St. Joseph	32,278	29,842	71,907
Sioux City	35,027	41,161	62,339
Cudahy	20,781	28,840	31,106
Ottumwa	14,582	15,315	24,009
Fort Worth	.....	.....	8,041
Philadelphia	23,657	19,848	26,467
Indianapolis	39,732	32,051	49,054
Boston	17,386	19,048	39,459
New York and Jersey City	63,672	59,817	75,945
Oklahoma City	2,476	4,526	8,472
Total	522,087	507,266	800,215

SHEEP.			
	Week ending Dec. 12.	Prev. week.	Cor. week. 1924.
Chicago	52,210	53,192	50,049
Kansas City	23,230	15,450	13,749
Omaha	26,120	29,700	34,924
East St. Louis	8,839	8,322	7,858
St. Joseph	18,788	20,555	14,352
Sioux City	9,790	8,938	5,759
Cudahy	354	505	1,068
Fort Worth	.....	.....	5,622
Philadelphia	5,750	5,037	4,96
Indianapolis	778	747	4,892
Boston	5,063	3,297	4,892
New York and Jersey City	50,132	47,715	45,708
Oklahoma City	75	45	20
Total	201,158	193,582	186,238

## CHICAGO HIDE QUOTATIONS.

Quotations on hides at Chicago for the week ending December 19, 1925, with comparisons, are reported as follows:

PACKER HIDES.			
	Week ending Dec. 19, '25.	Week ending Dec. 12, '25.	Cor. week 1924.
Spread native steers	@17c	@17c	@19½c
Heavy native steers	@15½c	@15½c	16½@17c
Heavy Texas steers	@15c	@14½c	@15c
Heavy but branded steers	@15c	@14½c	@15c
Heavy Colorado steers	@14c	@13½c	@14½c
Ex-Light Texas steers	@12½c	@12½c	@12½c
Branded cows	@12½c	@12½c	@12½c
Heavy native cows	@14½c	@14½c	@15½c
Light native cows	@13½c	@13½c	@14½c
Native bulls	@12c	@12c	@12½c
Branded bulls	@9c	@9c	@11c
Calfskins	@20½c	@21c	25 @26c
Kips	@18½c	@18½c	@19c
Kips, overt	@16½c	@16½c	@15c
Kips, branded	@14½c	@14½c	@15c
Slunks, regular	92½@95c	@1.00	@1.15
Slunks, hairless	@50c	@50c	@65c

Light, Native, Butts, Colorado and Texas steers 1c per lb. less than heavies.

## CITY AND SMALL PACKERS.

	Week ending Dec. 19, '25.	Week ending Dec. 12, '25.	Cor. week 1924.
Natives, all weights	@13½c	13½@14c	@15c
Bulls, native	@11c	11 @11½c	@12c
Br. str. hds.	@12½c	12 @12½c	@12½c
Calfskins	@18c	15 @18c	@22½c
Kip	@14½c	14 @14½c	@17½c
Slunks, regular	@1.00	@1.00	@1.30
Slunks, hairless	@40c	@40c	25 @40c

## COUNTRY HIDES.

	Week ending Dec. 19, '25.	Week ending Dec. 12, '25.	Cor. week 1924.
Heavy steers	11½@12c	11½@12c	12½@13c
Heavy cows	10½@11c	10½@11c	11 @11c
Butts	11 @11½c	11 @11½c	12 @12½c
Extremes	13½@14c	13½@14c	13½@14c
Bulls	8½@9c	8½@9c	8 @8½c
Branded hides	@10c	@10c	10 @10½c
Calfskins	15 @15c	15 @15c	17 @17½c
Kip	@14c	@14c	@14c
Light calf	\$1.00@1.10	\$1.00@1.10	\$1.25@1.30
Deacons	\$1.00@1.05	\$1.00@1.05	\$1.10@1.20
Slunks, regular	\$0.90@1.00	\$0.90@1.00	\$1.00@1.15
Slunks, hairless	\$0.80@0.90	\$0.80@0.90	\$0.80@0.90
Hogskins	\$4.50@5.00	\$4.50@5.00	\$4.75@5.50
Hogskins	\$0.25@0.30	\$0.25@0.30	\$0.25@0.30

## SHEEPSKINS.

	Week ending Dec. 19, '25.	Week ending Dec. 12, '25.	Cor. week 1924.
Large packers	\$2.50@2.75	\$2.25@2.65	\$4.00@4.50
Small packers	\$2.25@2.65	\$2.00@2.25	\$2.50@3.75
Pkrs. shearings	\$1.40@1.65	\$1.40@1.65	@1.35
Dry pelts	\$0.27@0.28	\$0.29@0.31	@0.35



# ICE AND REFRIGERATION

## ICE NOTES.

Riverside Ice & Cold Storage Company, 438 W. 17th street, Miami, Fla., plans to rebuild its ice plant at a cost of around \$40,000.

Osborn Ice Company has been incorporated in Florence, Ala., with a capital stock of \$20,000 by R. C. Osborn, C. A. Odem and others.

Palestine Ice Company plans to rebuild its ice plant in Palestine, Tex., which was recently destroyed by fire with a loss of \$70,000.

Camden Ice & Coal Company, Camden, Ark., plans to build a new ice plant in Louann, Ark.

Gulf Coast Power Company plans to build an addition to its ice plant on Laguna street, Corpus Christi, Tex. Cost is estimated at around \$150,000.

Consumers Ice Company is building a new ice plant in Monroe, La., with a capacity of 120 tons daily.

J. N. Meyers is constructing a new ice plant in Texarkana, Tex.

A new cooperative cold storage has been established in Trenton, Mo., by farmers in the vicinity.

Electric Ice Company, Inc., has been chartered in New Orleans, La., with a capital stock of \$50,000 by E. O. Jewell, Thos. E. Connell and others.

It is reported that Robert H. Fite, of Nashville, Tenn., plans to erect a 25-ton ice plant in either Miami, Fla., or Pompano, Fla.

Twin City Ice & Fuel Company, Gas City, Ind., has been sold to Martin Bliss.

Atlantic Ice & Coal Corporation plans to build a new cold storage plant in Albany, Ga., shortly after the first of the year. This will be an addition to the company's present storage facilities.

I thought that the valves on the condenser outlets might be partly closed, but investigation showed they were wide open. It was then assumed that the condensers, which were double-pipe ones, might be heavily sealed. Upon pumping out one stand and opening the bends, no scale was found.

After studying the situation, the only possible reason for the high pressure and poor operation so far overlooked was non-condensable gases. Proceeding on this theory, we attached a hose to one of the condenser purgevalves and inserted the other end in a pail of water.

The inert, or non-condensable, gases bubbled up until the ammonia gas started flowing into the water, whereupon the bubbling gave way to the loud cracking caused by the ammonia gas condensing in the water. This purging helped to lower the pressure, but by no means as low as was desired.

I figured that a lot of inert gas was still in the coils, mixed with the ammonia gas. If we removed all of it, a lot of ammonia would be lost. So it was decided to close the intake valve in half of the stands and operate the plant with the rest of the stands, closing most of the expansion valves.

The receiver then filled up and the liquid finally filled the stands almost to the top. In the stands having the intake valve closed, the liquid backed up, forcing the inert gases and the small amount of ammonia vapor mixed with the gases into the top of the stand.

The pressure was kept at 200 lb. and the stands cooled down to 75 deg. At this temperature practically all the ammonia gas was liquified. By opening the purge valve, the gases were blown out into the water bucket.

After going over each stand of coils, we found that the discharge pressure could be kept at 145 lb. gage with no trouble.

## GAS IN AMMONIA SYSTEM.

An emergency method of removing non-condensable gas from the ammonia system of a refrigerating machine is described in the following, by J. L. Cassiday in "Refrigeration." It is a handy thing for refrigerating engineers to know in case their plants are not equipped with non-condensable gas separators:

A short time ago I was employed by the manager of a refrigerating plant to fill the vacancy caused by the engineer resigning. The first day I went to work, I found the discharge pressure exceedingly high, being around 190 lb. gage pressure. The pressure corresponded to a condensing temperature of 97 deg. F. The cooling water never needed 70 deg., and even 150 lb. condenser pressure is high for this water temperature.

## INSPECTION OF MEAT ANIMALS.

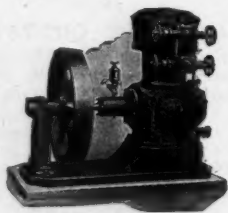
Large-scale operations in the inspection of food animals, meats and their products are reported by the United States Bureau of Animal Industry for the last fiscal year. The report, which covers the period from July 1, 1924, to July 1, 1925, shows that Federal inspectors examined 75,912,305 animals, of which 75,364,030 were passed for food.

The difference between the two figures represents the number of livestock or carcasses condemned in part or whole because of disease or abnormal conditions found by inspectors.

The hog is the predominant meat animal from the standpoint of numbers. Of the total kill, hogs accounted for over 48 million, cattle and calves numbered close to 15 million, and sheep over 12 million. The general health of the livestock was good, as is evident from the knowledge that about 99.3 per cent of all the animals submitted for inspection passed both the ante mortem and the post mortem inspections.

Tuberculosis was responsible for most of the condemnations of carcasses and parts, and was by far the most serious disease of cattle and swine.

# Cold Facts



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1511 West Fourth St.

Chester, Penna.

Cut shows right hand door closer, No. 1 size, 29 1/4 in. long. Its spring—No. 1 gauge wire 9/32 galvd.—wound very open so ice and rust cannot clog it. Made in two sizes, and for both right and left hand doors.

## Novoid Corkboard Insulation

Made of specially selected, clean, dry cork granules. Compressed and baked in double width molds, split and finished full standard 12"x36"—no "green centers" possible. Write for literature and sample; also literature and sample of Novoid Cork Covering, companion of Novoid Corkboard.

**Cork Import Corp., 345 West 40th St., New York City**

## *A Safe Brine Medium means Extra Profits for You!*

Solvay Calcium Chloride is not only an effective Brine medium, but it is also *safe*.

You never worry about repair bills from corrosion, clogging of pipes or a loss from the shut down of the plant, when you rely on Solvay.

The large plant as well as the small plant will find Solvay the ideal Brine medium.

### NO CORROSION

Solvay Calcium Chloride Brine is alkaline and contains no magnesium chloride; therefore, if by chance ammonia leaks into the system no corrosive Salammoniac is formed. Keep your equipment 100% in service—use Solvay.

### NO CLOGGING

Leakage of ammonia into Solvay Brine merely makes it alkaline—and furthermore Brine can be made from Solvay Calcium Chloride which remains fluid at minus 50° Fahr. Contrast this with the fact that when ammonia leaks into Magnesium Chloride Brine and forms Salammoniac, it produces an equivalent amount of Magnesium Hydrate which clogs the system.

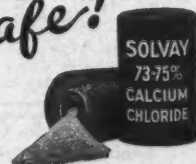
*Specify*  
**SOLVAY**

73% to 75%

**Calcium Chloride**

*and be Safe!*

Solvay is free from magnesium chloride



Write for Booklet 5354

**THE SOLVAY PROCESS CO.**  
WING & EVANS, Sales Department  
40 Rector St. New York, N. Y.



# Chicago Section

E. M. Walls, packinghouse broker, San Francisco, Calif., was a Chicago visitor this week.

George H. Rasch, of the United Serum Co., Kansas City, Mo., was in the city this week.

H. Peter Henschien, well-known packinghouse architect, went East this week on business.

G. L. Talley, of the Jacob Dold Packing Co., Buffalo, N. Y., was in Chicago late last week.

Fred T. Fuller, gentleman farmer, of Des Moines, Ia., was in the city this week calling on his friends.

W. E. Fackert, of the New York offices of the Southern Cotton Oil Company, was in the city this week.

L. H. Guthery, president of the Marion Packing Co., Marion, Ohio, made a business trip to Chicago this week.

Ernest Urwitz, of the Dryfus Packing & Provision Co., Lafayette, Ind., made a trip to the city during the week.

President P. A. Jacobson, of the Interstate Packing Co., Winona, Minn., made a business trip to Chicago this week.

Fred L. Wilson, treasurer and general manager of the Wilson Provision Co., Peoria, Ill., made a trip to the city this week.

Packers' purchases of livestock at Chicago for the first four days of this week totaled 41,671 cattle, 16,770 calves, 92,866 hogs and 35,215 sheep.

W. F. Colladay, of Parker Webb & Company, Los Angeles, Calif., was in Chicago for a few days this week on a short business trip.

Jesus Barney, from the Mexican Department of Agriculture, was in Chicago this week in the course of an American tour. He visited the stockyards and Packingtown to see how we do it up here.

Prices realized on Swift & Company's sales of carcass beef in Chicago, for the week ending Saturday, December 12, on shipments sold out, ranged from 8.00 cents to 22.00 cents per pound and averaged 12.76 cents per pound.

Provision shipments from Chicago for the week ending Dec. 12, 1925, with comparisons, are officially reported as follows:

	Last week.	Prev. week.	Cor. week, 1924.
Cured meats, lbs. ....	14,288,000	15,435,000	15,337,000
Fresh meats, lbs. ....	44,384,000	44,096,000	47,595,000
Lard, lbs. ....	11,605,000	7,432,000	12,758,000

## PACKERS' REGIONAL MEETINGS.

(Continued from page 22.)

Cudahy Packing Co.; W. F. Price, Dold Packing Company; C. P. Richardson; Armour and Company; R. J. Robertson, Dold Packing Co.; James Smith, The Cudahy Packing Co.; C. A. Stewart, The Cudahy Packing Co.; E. S. Waterbury, Armour and Company.

### Kansas City Region.

The meeting was called to order by Leopold Plaut, regional chairman, and Mr. Osman explained thoroughly the advantages and benefits that had been derived by Institute members who availed themselves of the opportunity for co-operative purchasing through the Institute.

Mr. Tefft discussed the work of his department, especially mentioning a new system of blood drying, and the standardization of five and ten pound sausage cartons and sliced bacon cartons.

Ralph E. Herrick, secretary of the Meat Council of Greater Kansas City, outlined in detail the activities of the Meat Council.

Those present included: Mr. Allen, Armour and Company; J. L. Brennan, Swift & Company; H. Carlson, Armour and Company; C. A. Dunseth, Wilson & Company; C. W. Hall, The Cudahy Packing Co.; E. D. Henneberry, Hull & Dillon Packing Company; R. E. Herrick, Meat Council of Greater Kansas City; Theo. Teuck, The Cudahy Packing Co.; Lewis Hull, Hull & Dillon Packing Company; R. T. Keefe, Henneberry & Company; Mr. MacElroy, Armour and Company; O. G. Malkow, Swift & Company; H. C. Massey, The Cudahy Packing Co.; H. E. May, The Cudahy Packing Co.; E. E. Neuer, Jr., Neuer Bros. Meat Company; Ernst Neuer, Neuer Bros. Meat Company; S. J. Silverstein, Wilson & Company.

### Wisconsin Region.

The Milwaukee Athletic Club, Milwaukee, was the meeting place of this

## Sentence Sermons

Written for THE NATIONAL PROVISIONER  
By Roy L. Smith.

### A MAN IS WORTH—

- No more than his value in an emergency.
- More because of his loyalty than because of his cleverness.
- Less with every expensive habit he accumulates.
- Too much to himself to waste time in complaining.
- Nothing because of his ability to start trouble.
- Most to the firm that commands his highest respect.
- Very little after he has grown suspicious of himself.

Frank J. Sullivan, president of the Sullivan Packing Co., Detroit, Mich., spent a short time in Chicago this week. He has just returned from his European honeymoon, feeling and looking like a million dollars.

**D. I. Davis and Associates**  
624 South Michigan Avenue  
CHICAGO, ILL.

George F. Pine      Walter L. Munnecke  
**Pine & Munnecke Co.**  
Packing House & Cold Storage  
Construction; Cork Insulation &  
Overhead Track Work.  
510 Murphy Bldg.      Detroit, Mich.      155 Congress Street

H. P. Henschien      R. J. McLaren  
**HENSCHIE & McLAREN**  
Architects  
1637 Prairie Ave.      Chicago, Ill.  
PACKING PLANTS AND COLD STORAGE  
CONSTRUCTION

**M. P. BURT & COMPANY**  
Engineers & Architects  
Packinghouse and Cold Storage Designing—  
Consultation on Power and Operating Costs,  
Curing, etc. You Profit by Our 25 Years' Experience. Lower Construction Cost. Higher efficiency.  
206-7 Falls Bldg., MEMPHIS, TENN.

## Packing House Products

Oldest Brokers in Our Line

Tallow      Grease      Provisions      Oils      **The Davidson Commission Co.**      Tankage      Bones      Cracklings      Hog Hair  
Carcass Beef—P. S. Lard—Green Pork  
Boneless Beef—Ref. Lard—Cured Pork  
Quick Reliable Service Guaranteed  
Eight Phones      Postal Telegraph Building  
All Working      CHICAGO, ILL.

**C. W. RILEY, Jr.**  
BROKER  
2109 Union Central Bldg., Cincinnati, O.  
Provisions, Oils, Greases and Tallow  
Offerings Solicited

**LEON DASHEW**  
Counselor At Law  
230 Fifth Ave., New York

**Stadler, Levine & Cravin**  
Architectural & Mechanical Engineers  
Packing Plants—Refrigeration  
Plans and Supervision  
29 Broadway      NEW YORK

H. C. GARDNER      F. A. LINDBERG  
**GARDNER & LINDBERG**  
ENGINEERS  
Mechanical, Electrical, Architectural  
SPECIALTIES, Packing Plants, Cold Storage,  
Manufacturing Plants, Power Installations, Investigations  
1124 Marquette Bldg.      CHICAGO

Fred J. Anders      Ohas. H. Reimers  
**ANDERS & REIMERS**  
ARCHITECTS  
ENGINEERS  
314 Erie Bldg.      Packing House  
Cleveland, O.      Specialists

**PACKERS ARCHITECTURAL & ENGINEERING CO.**  
WILLIAM H. KNEHANS, Chief Engineer  
**ABATTOIR PACKING AND COLD STORAGE PLANTS**  
Manhattan Building, Chicago, Ill.      Cable Address, Pacarco

Region. A. R. McCartan, regional chairman, presided. The discussion was confined mostly to the talks by Mr. Osman and Mr. Tefft.

The following packers attended the meeting: G. A. Billings, Cudahy Bros. Co.; George Dickens, The Layton Co.; Riddell Dickens, The Layton Co.; A. W. Duemmel, Frank & Company; E. P. Dunn, Cudahy Bros. Co.; M. E. Griem, Cudahy Bros. Co.; F. H. Hay, Cudahy Bros. Co.; W. C. Haley, Plankinton Packing Co.; Carl L. Hertz, Armour and Company; John O'Hara, Cudahy Bros. Co.; William E. O'Neill, Cudahy Bros. Co.; C. E. Post, Cudahy Bros. Co.; D. G. Smith, Plankinton Packing Co.; J. R. Stephenson, Cudahy Bros. Co.

#### Iowa-Minnesota Region.

This meeting was held December 7 at Waterloo in the new Administration Building of the Rath Packing Co. Eighteen packers were present. J. W. Rath presided and led the discussion. A number of resolutions were proposed and passed following the talks by Mr. Tefft and Mr. Osman.

The first resolution to be adopted was a recommendation that a cumulative index file of information regarding packinghouse practice be compiled at the Institute.

A second resolution recommended concentration of printing orders for office and plant forms as a means of effecting economies. A general discussion followed the resolution and, as a result, a third resolution was passed urging the Institute to furnish whatever standardized internal forms could be used by all packers.

At the request of Mr. Osman, made during his talk, the member companies present agreed to furnish him with samples, approximate requirements, and necessary delivery dates for standard envelopes, for five and ten pound cartons and for 2/28 lard boxes. Mr. Osman agreed to advise the members of prices at which these supplies can be purchased through the Institute Equipment and Supply Company. He stated that he felt that these items could be purchased at an appreciable savings by combining orders.

The meeting also endorsed by resolution the work of the Institute's Service Laboratory and recommended that member companies encourage the use of the Laboratory in an endeavor to establish it in contracts as the official referee.

The members also voted to submit to Mr. Osman the grades and quantities of coal, the kinds and quantities of salt, and the amount of ammonia required for a period of a year so that Mr. Osman might take steps to effect money-saving purchasing arrangements.

The following packers were present at the meeting: W. W. Bowers, Albert Lea Packing Co.; S. H. Collins, Armour & Co.; Jay E. Decker and A. Wallmo, Jacob E. Decker & Sons Co.; J. W. Rath, Howard H. Rath, E. F. Rath, J. A. Muth, and A. D. Donnell, Rath Packing Co.; H. A. Elliott, Elliott & Co.; B. A. Golden, Hauserman Packing Co.; Jay C. Hormel, Geo. A. Hormel & Co.; P. A. Jacobson, Interstate Packing Co.; H. E. May, The Cudahy Packing Co.; Myron McMillan, J. T. McMillan Co.; H. J. Nelson, Iowa Packing Co.; Harry A. Palmer and A. C. Sinclair, T. M. Sinclair & Co., Ltd.

#### Louisville Region.

Every member company in Louisville was represented at the meeting of that region, at which Karl Zaeh presided. The meeting was held December 8 at the Brown Hotel. The members present endorsed the regional program enthusiastically.

The attendance included the following: C. W. Bornwasser, Bornwasser Packing Company; H. A. Broecker, Klarer Packing Company; J. C. Emmart, Emmart Packing Company; E. C. Farmer, Eckert Packing Company; Henry Fischer, Henry Fischer Packing Company; E. G. Meisen-

heimer, Field Packing Company; C. F. Vissman, C. F. Vissman & Company, Ltd.

#### Tennessee Region.

The Tennessee Region met at Nashville on December 9, with Henry Neuhoff presiding. The talks by Mr. DeLay and Mr. Davison were accompanied by general discussion from the floor. The following packers were present.

Roy Smith, Armour & Co.; T. J. Garbraugh, Neuhoff Packing Co.; Ralph Madden, East Tennessee Packing Co.; H. W. McCall, J. H. Allison & Co.; T. L. Lay, T. L. Lay Packing Co.; Robert Power and H. A. Tenbruensel, Power Packing Plant; W. G. Reynolds, Reynolds Packing Co., and H. F. Williams, Wilson & Co.

#### Southeastern Region.

The Atlanta meeting was held in the Atlanta Biltmore Hotel on December 11.

The following packers were present: E. B. Adams, Swift & Company; T. J. Boddie, The Cudahy Packing Co.; W. H. Bannell, Wilson & Company; G. T. Cole, White Provision Co.; L. A. Frey, Louis A. Frey & Sons; F. P. Rauschenberg, Armour and Company; Mr. Ryan, Armour and Company; E. Trimble, White Provision Co.

The next meeting of the region will be held during the second week of February.

## Good Business

A Corner Conducted by John W. Hall.

#### "Merry Christmas."

The good old greeting, old and forever new—Merry Christmas. The Spirit of Yuletide is all about us, surrounding us on all sides and catching us up and permeating our very beings.

Everybody's smiling; friendly greetings are being exchanged, often between utter strangers; the traffic policeman's whistle is a melody and the clanging of the street cars is the music of old cymbals.

Small annoyances are ignored and the jostling of the crowds is a merry, friendly gesture; ancient enmities are dissolved and melt away in the warmth of the season's mellow atmosphere. Heart speaks to heart in the universal language of mankind with the silent, golden voice of sweet charity.

The very street lights, generally cold and aloof and impersonal, seem to nod graciously and beam benignly on the good natured throng of package laden folks moving along beneath them.

Flaming reds and vivid greens meet the eye in every direction. All is brightness and happiness and good cheer.

The Christmas season is the high tide of the year for all of Christendom, just as the first Christmas was the day when Hope was planted firmly in the hearts of men—when the religion of Love was born.

The spirit of Christmas grows on us as the glorious day approaches; it seeps through our consciousness and becomes a part of us, and finally on Christmas morning when the bells ring out and the age old story is unfolded for us once more, it takes full possession of us and causes us to say, with Him for whom the day is named, "Peace and good will."

Resist not the subtle magic of the spell which Christmas weaves about our hearts. Let us succumb to it and be reborn, and enjoy to the fullest extent the day and all that it stands for.

Smile and be merry and happy. Forget past griefs and future forebodings, for this is flood tide—this is the day for the revival of old, precious memories—this is the day for the laughter of little children. It's Christmas, friends, Christmas, and it's in the air. All together now, Merry Christmas!

## CHICAGO LIVESTOCK.

### RECEIPTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., Dec. 7.....	29,859	2,954	43,050	10,616
Tues., Dec. 8.....	18,857	3,525	38,877	17,709
Wed., Dec. 9.....	19,087	3,190	27,830	17,558
Thurs., Dec. 10.....	10,035	4,813	49,093	25,747
Fri., Dec. 11.....	4,701	1,959	44,275	10,506
Sat., Dec. 12.....	698	184	4,093	3,423
Total last week.....	78,237	16,625	206,063	85,569
Previous week.....	72,432	18,473	208,557	86,510
Year ago.....	89,794	17,386	219,602	89,118
2 years ago.....	85,646	15,673	271,646	107,641

### SHIPMENTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., Dec. 7.....	5,982	796	11,097	4,259
Tues., Dec. 8.....	4,795	504	10,937	4,827
Wed., Dec. 9.....	6,476	221	7,467	3,869
Thurs., Dec. 10.....	4,904	548	7,437	5,027
Fri., Dec. 11.....	2,778	213	12,584	7,243
Sat., Dec. 12.....	153	11	2,993	830
Total last week.....	25,128	2,192	53,115	15,854
Previous week.....	23,174	2,923	60,659	31,897
Year ago.....	26,000	1,463	80,981	35,064
2 years ago.....	28,121	2,173	62,700	35,240

Receipts at Chicago Stock Yards thus far this year to December 12, with comparative totals:

	1925.	1924.
Cattle.....	2,892,941	3,038,207
Calves.....	811,983	757,940
Hogs.....	7,559,813	9,711,043
Sheep.....	3,801,021	3,967,519

Combined weekly hog receipts at eleven markets for week ending December 12, with comparisons:

	Week.	Year to date.
Week ending December 12....	728,000	28,596,000
Previous week.....	729,000	28,596,000
1924.....	1,162,000	36,137,000
1923.....	921,000	36,538,000
1922.....	929,000	28,225,000

Combined receipts at seven markets for the week ending December 12, with comparisons:

	*Cattle.	Hogs.	Sheep.
Week ending Dec. 12....	263,000	620,000	214,000
Previous week.....	248,000	622,000	211,000
1924.....	278,000	956,000	211,000
1923.....	272,000	763,000	235,000
1922.....	257,000	734,000	198,000
1921.....	196,000	575,000	235,000

Combined receipts at seven points for 1925 to December 12, 1925, with comparisons:

	*Cattle.	Hogs.	Sheep.
1925.....	10,625,000	24,149,000	9,982,000
1924.....	10,758,000	29,533,000	10,450,000
1923.....	10,894,000	29,895,000	10,583,000
1922.....	10,874,000	22,500,000	9,749,000
1921.....	8,899,000	21,174,000	11,444,000

\*Calves at Omaha, St. Louis and St. Joseph counted as cattle.

Chicago Stock Yards receipts average weight and top and average prices for hogs, with comparisons:

	Average	Number weight received	Prices lbs.	Top Average.
*This week.....	203,100	240	\$11.75	\$10.80
Previous week.....	203,857	241	11.75	11.15
1924.....	319,002	226	10.05	9.10
1923.....	271,646	234	7.25	8.70
1922.....	247,000	235	8.55	8.15
1921.....	239,911	226	7.50	6.80
1920.....	213,653	225	9.65	9.10
Av. 1920-1924.....	258,400	230	\$ 8.00	\$ 8.00

\*Receipts and average weights for week ending December 12, 1925, unofficial.

### WEEKLY AVERAGE PRICE OF LIVESTOCK.

	Cattle.	Hogs.	Sheep.	Lams.
*Week ending Dec. 12..	\$ 9.65	\$11.80	\$ 9.75	\$16.75
Previous week.....	9.85	11.15	9.10	16.10
1924.....	9.00	9.10	7.50	15.50
1923.....	9.50	6.70	6.75	12.80
1922.....	9.25	8.15	7.50	14.40
1921.....	7.10	6.90	4.50	10.90
1920.....	9.50	9.10	4.50	11.10
Av. 1920-1924.....	\$ 8.85	\$ 8.00	\$ 6.15	\$12.95

Following is given the net supply of cattle, hogs and sheep for packers at the Chicago Stock Yards:

	Cattle.	Hogs.	Sheep.
*Week ending Dec. 12.....	52,900	152,900	99,600
Previous week.....	44,258	143,198	54,613
1924.....	63,794	228,421	55,727
1923.....	57,525	208,946	72,401
1922.....	43,574	198,516	54,560

\*Saturday, Dec. 12, estimated.

Chicago packers' hog slaughters for the week ending Dec. 12, 1925:

Armour & Co.....	21,000
Anglo-American.....	11,200
Swift & Co.....	19,100
Hammond & Co.....	9,800
Morris & Co.....	16,200
Wilson & Co.....	14,600
Boyd-Lanham.....	8,200
Western Packing Co.....	9,500
Roberts & Onke.....	8,300
Miller & Hart.....	6,200
Independent Packing Co.....	6,700
Brennan Packing Co.....	2,500
Agar Packing Co.....	27,900
Others.....	165,000
Total.....	151,200
Previous week.....	254,100
Year ago.....	223,300
1923.....	212,000
1922.....	212,000

(For Chicago livestock prices see page 36.)



# Chicago Provision Markets

Reported by THE NATIONAL PROVISIONER DAILY MARKET SERVICE

## CASH PRICES.

Based on Actual Carlot Trading, Thursday,  
December 17, 1925.

### Green Meats.

Regular Hams—	
8-10 lbs. avg.	@19 1/4
10-12 lbs. avg.	@19 1/4
12-14 lbs. avg.	@19 1/4
14-16 lbs. avg.	@19 1/4
16-18 lbs. avg.	@18 1/2
18-20 lbs. avg.	@18 1/2
Skinned Hams—	
14-16 lbs. avg.	@19 1/4
16-18 lbs. avg.	@18 1/2
18-20 lbs. avg.	@17 1/2
20-22 lbs. avg.	@15 1/4
22-24 lbs. avg.	@14 1/4
24-26 lbs. avg.	@13 1/4
26-30 lbs. avg.	@13 1/4
Picsies—	
4-6 lbs. avg.	@13 1/4
6-8 lbs. avg.	@12 1/2
8-10 lbs. avg.	@12 1/2
10-12 lbs. avg.	@11 1/4
12-14 lbs. avg.	@11 1/4
Bellies—(square cut and seedless)	
6-8 lbs. avg.	@24 1/4
8-10 lbs. avg.	@22 1/4
10-12 lbs. avg.	@20 1/4
12-14 lbs. avg.	@18 1/4
14-16 lbs. avg.	@17 1/4

### Pickled Meats.

Regular Hams—	
8-10 lbs. avg.	@22 1/4
10-12 lbs. avg.	@22 1/4
12-14 lbs. avg.	@22 1/4
14-16 lbs. avg.	@22 1/4
16-18 lbs. avg.	@20 1/4
18-20 lbs. avg.	@20 1/4
Boiling Hams—(house run)	
16-18 lbs. avg.	@21 1/4
18-20 lbs. avg.	@21 1/4
20-22 lbs. avg.	@20 1/4
Skinned Hams—	
14-16 lbs. avg.	@21 1/4
16-18 lbs. avg.	@21 1/4
18-20 lbs. avg.	@18 1/4
20-22 lbs. avg.	@15 1/4
22-24 lbs. avg.	@14 1/4
24-26 lbs. avg.	@14 1/4
26-30 lbs. avg.	@13 1/4
Picsies—	
4-6 lbs. avg.	@15 1/4
6-8 lbs. avg.	@15 1/4
8-10 lbs. avg.	@13 1/4
10-12 lbs. avg.	@13 1/4
12-14 lbs. avg.	@12 1/4
Bellies—(square cut and seedless)	
6-8 lbs. avg.	@25 1/4
8-10 lbs. avg.	@23 1/4
10-12 lbs. avg.	@21 1/4
12-14 lbs. avg.	@20 1/4
14-16 lbs. avg.	@18 1/4

### Dry Salt Meats.

Extra short ribs, 35/45.....	@13
Extra short ribs, 35/45.....	@13
Regular plates, 6-8.....	@11
Clear plates, 4-7.....	@11
Jowl butts.....	@11
<b>Fat Backs—</b>	
8-10 lbs. avg.....	@11 1/4
10-12 lbs. avg.....	@12 1/4
12-14 lbs. avg.....	@13 1/4
14-16 lbs. avg.....	@14 1/4
16-18 lbs. avg.....	@14 1/4
18-20 lbs. avg.....	@15 1/4
20-25 lbs. avg.....	@15 1/4
<b>Clear Bellies—</b>	
14-16 lbs. avg.....	@15 1/4
16-18 lbs. avg.....	@15 1/4
18-20 lbs. avg.....	@15
20-25 lbs. avg.....	@14 1/4
25-30 lbs. avg.....	@14 1/4
30-35 lbs. avg.....	@13 1/4
35-40 lbs. avg.....	@13 1/4
40-50 lbs. avg.....	@12 1/4

## PURE VINEGARS

A. P. CALLAHAN & COMPANY

2407 SOUTH LA SALLE STREET

CHICAGO, ILL.

## FUTURE PRICES.

Official Board of Trade Range of Prices.

SATURDAY, DECEMBER 12, 1925.

	Open.	High.	Low.	Close.
LARD—				
Jan. ....	14.15	14.27 1/2	14.15	14.25
Mar. ....	14.05	14.17 1/2	14.05	14.17 1/2
May ....	14.12 1/2	14.20	14.10	14.20
CLEAR BELLIES—				
Jan. ....				14.65
May ....				
SHORT RIBS—				
Jan. ....				14.20
May ....	14.20	14.25	14.20	14.25

MONDAY, DECEMBER 14, 1925.

	Open.	High.	Low.	Close.
LARD—				
Dec. ....	14.22 1/2	14.22 1/2	14.20	14.20
Jan. ....	14.15	14.17 1/2	14.15	14.15ax
Mar. ....	14.07 1/2	14.17 1/2	14.17 1/2	14.17 1/2
May ....	14.15	14.15	14.10	14.10ax
July ....				14.25ax
CLEAR BELLIES—				
Dec. ....				14.25
Jan. ....				14.30
May ....				14.65ax
SHORT RIBS—				
Jan. ....				14.20n
May ....	14.15	14.17 1/2	14.12 1/2	14.15ax

TUESDAY, DECEMBER 15, 1925.

	Open.	High.	Low.	Close.
LARD—				
Dec. ....	14.27 1/2	14.40	14.27 1/2	14.37 1/2ax
Jan. ....	14.22 1/2	14.35	14.20	14.32 1/2ax
Mar. ....	14.17 1/2	14.22 1/2	14.17 1/2	14.22 1/2-35b
May ....	14.15	14.30	14.15	14.25b
July ....				14.42 1/2b
CLEAR BELLIES—				
Dec. ....				14.25n
Jan. ....				14.30n
May ....	14.70	14.75	14.70	14.75b
SHORT RIBS—				
Jan. ....	14.55	14.55	14.55	14.55
May ....	14.25	14.30	14.25	14.30b

WEDNESDAY, DECEMBER 16, 1925.

	Open.	High.	Low.	Close.
LARD—				
Dec. ....	14.35	14.35	14.30	14.30
Jan. ....	14.40-35	14.40-42 1/2	14.25	14.25b
Mar. ....				14.20ax
May ....	14.30	14.37 1/2	14.20	14.22 1/2ax
July ....	14.37 1/2	14.37 1/2	14.30	14.30b
CLEAR BELLIES—				
Dec. ....				14.25n
Jan. ....				14.30b
May ....	14.80			14.80
SHORT RIBS—				
Jan. ....				14.55n
May ....	14.35	14.50	14.35	14.37 1/2ax

THURSDAY, DECEMBER 17, 1925.

	Open.	High.	Low.	Close.
LARD—				
Dec. ....	14.30	14.30	14.17 1/2	14.17 1/2ax
Jan. ....	14.17 1/2	14.17 1/2	14.05	14.05-07 1/2
Mar. ....	14.05	14.05	13.95	13.97 1/2
May ....	14.20-15	14.20	14.02 1/2	14.05ax
July ....	14.22 1/2	14.22 1/2	14.12 1/2	14.12 1/2ax
CLEAR BELLIES—				
Dec. ....				14.25n
Jan. ....				14.30n
May ....	14.67 1/2	14.67 1/2	14.57 1/2	14.57 1/2
SHORT RIBS—				
Jan. ....				14.35ax
May ....	14.25	14.25	14.22 1/2	14.22 1/2ax

FRIDAY, DECEMBER 18, 1925.

	Open.	High.	Low.	Close.
LARD—				
Dec. ....	14.40	14.40	14.32 1/2	14.32 1/2ax
Jan. ....	14.15	14.27 1/2	14.15	14.20
Mar. ....	14.07 1/2			14.12 1/2ax
May ....	14.05-10	14.17 1/2	14.05	14.12 1/2ax
July ....	14.12 1/2	14.25	14.12 1/2	14.22 1/2ax
SHORT RIBS—				
Jan. ....				14.35ax
May ....				14.20ax
CLEAR BELLIES—				
Dec. ....				14.25n
Jan. ....				14.30n
May ....				14.67 1/2n

## CHICAGO HOG PURCHASES.

Purchases of hogs by Chicago packers for the week ending Thursday, December 17, 1925, with comparisons, were as follows:

	Week ending Dec. 17.	Prev. week.	Cor. week, 1924.
Armour & Co.	13,078	14,887	23,891
Anglo-Amer. Prov. Co.	7,061	8,266	10,821
Swift & Co.	15,282	17,708	31,064
G. H. Hammond Co.	7,958	9,228	21,676
Morris & Co.	13,544	16,330	23,928
Wilson & Co.	12,174	11,241	31,716
Boyd-Lanham Co.	7,716	5,470	13,389
Western Pkg. & Prov. Co.	10,330	9,000	16,500
Roberts & Oake.	5,544	6,100	10,025
Miller & Hart.	5,578	6,615	11,283
Independent Packing Co.	4,906	2,395	7,279
Brennan Packing Co.	6,805	6,175	6,981
Agar Packing Co.	2,700	2,507	1,050
Total	113,406	115,922	209,713

## CHICAGO RETAIL FRESH MEATS.

Beef.			
	No. 1.	No. 2.	No. 3.
Rib roast, heavy end.	35	25	12
Rib roast, light end.	45	30	20
Chuck roast.	26	20	14
Steaks, round.	50	40	20
Steaks, sirloin, first cut.	50	35	22
Steaks, porterhouse.	65	40	25
Steaks, flank.	28	25	18
Beef stew, chuck.	20	18	12 1/2
Corned briskets, boneless.	24	22	18
Corned plates.	15	12	10
Corned ramps, boneless.	25	22	18

Lamb.			
	Good.	Com.	
Hindquarters	45	21.	
Legs	50	28	
Stews	12 1/2	10	
Chops, shoulder	24	10	
Chops, rib and loin.	60	..	

Mutton.			
Legs	24	..	
Stew	10	..	
Shoulders	18	..	
Chops, rib and loin.	30	..	

Pork.			
Loins, whole, 8@10 avg.	25	@27	
Loins, whole, 10@12 avg.	24	@26	
Loins, whole, 12@14 avg.	23	@24	
Loins, whole, 14 and over.	21	@24	
Chops	..	@30	
Shoulders	..	@22	
Sparsibis	..	@25	
Hocks	..	@14	
Leaf lard, unrendered.	..	@22	

Veal.			
Hindquarters	25	@25	
Forequarters	15	@22	
Legs	22	@25	
Breasts	14	@18	
Shoulders	12	@24	
Outlets	..	@50	
Rib and loin chops.	..	@40	

Butchers' Offal.			
Suet	..	@ 8	
Shop fat	..	@ 8	
Bones, per 100 lbs.	..	@50	
Calf skins	..	@19	
Kips	..	@15	
Deacons	..	@12	

## CURING MATERIALS.

	Bbls.	Sacks.
Nitrite of Soda, L. C. L. Chicago.	10 1/2	
Double refined saltpetre, gran., L. C. L.	6%	6%
Crystals	8	7%
Double refined nitrate of soda, f. o. b. N. Y. & S. F., carloads	3%	3%
Less than carloads, granulated.	4%	4
Crystals	5%	5
Kegs, 100@180 lbs., 1c more.		
Boric acid, in carloads, powdered, in bbls. 9	8%	
Crystal to powdered, in bbls., in 5-ton lots or more	9%	9%
In bbls. in less than 5-ton lots	9%	10
Borax, carloads, powdered, in bbls.	5	4%
In ton lots, gran. or powdered, in bbls.	5%	5
Salt—		
Granulated, car lots, per ton, f.o.b. Chicago, bulk	\$ 7.40	
Medium, car lots, per ton, f.o.b. Chicago, bulk	0.10	
Rock, car lots, per ton, f.o.b. Chicago.	7.30	
Sugar—		
Raw sugar, 96 basis.	4.08 to 4.14	
Second sugar, 90 basis.	@3.75	
Syrup, testing 63 to 65 combined sucrose and invert	@31 1/2	
Standard granulated f.o.b. refiners (2%)	@5.50	
Plantation granulated f.o.b. New Orleans (less 2%)	5.00 to 5.20	

H. G. S.  
Packing House White Paint  
Harry G. Sargent Paint Co.  
502 Mass. Ave., INDIANAPOLIS, IND.

## CHICAGO MARKET PRICES

## WHOLESALE FRESH MEATS.

## Carcass Beef.

	Week ending Dec. 19.	Cor. week, 1924.
Prime native steers.....	18 @21	19 @21
Good native steers.....	16 @18	18 @18 1/2
Medium steers.....	12 @16	14 @16
Heifers, good.....	13 @20	13 @18
Cows.....	8 @12	7 @11
Hind quarters, choice.....	@29	@25
Fore quarters, choice.....	@18	@15

## Beef Cuts.

Steer Loins, No. 1.....	@39	@30
Steer Loins, No. 2.....	@32	@27
Steer Short Loins, No. 1.....	@50	@44
Steer Short Loins, No. 2.....	@40	@38
Steer Loin Ends (hips).....	@27	@20
Steer Loin Ends, No. 2.....	@26	@20
Cow Loins.....	@18	11 @20
Cow Short Loins.....	@20	@28
Cow Loin Ends (hips).....	@15	@22
Steer Ribs, No. 1.....	@28	@22
Steer Ribs, No. 2.....	@26	@21
Cow Ribs, No. 1.....	@17	@23
Cow Ribs, No. 2.....	@17	@15
Cow Ribs, No. 3.....	@10	@8
Steer Rounds, No. 1.....	@13 1/2	@12 1/2
Steer Rounds, No. 2.....	@13	@11
Steer Chucks, No. 1.....	@14	@11
Steer Chucks, No. 2.....	@13	@10
Cow Rounds.....	@9	@9
Cow Chucks.....	@10	@8
Steer Plates.....	@13 1/2	@10 1/2
Medium Plates.....	9 1/2 @13 1/2	9 1/2 @10 1/2
Briakets, No. 1.....	@20	@16
Briakets, No. 2.....	@16	@12
Steer Navel Ends.....	@11 1/2	@7
Cow Navel Ends.....	@8 1/2	@5 1/2
Fore Shanks.....	@4	@3 1/2
Hind Shanks.....	@6	@5 1/2
Rolls.....	@20	@18
Strip Loins, No. 1, boneless.....	@45	@55
Strip Loins, No. 2.....	@40	@50
Strip Loins, No. 3.....	@25	@35
Sirloin Butts, No. 1.....	@20	@25
Sirloin Butts, No. 2.....	@20	@20
Sirloin Butts, No. 3.....	@15	@18
Beef Tenderloins, No. 1.....	@70	@70
Beef Tenderloins, No. 2.....	@65	@65
Rump Butts.....	@18	@17
Flank Steaks.....	@18	@17
Shoulder Clods.....	@15	@15
Hanging Tenderloins.....	@10	@10

## Beef Products.

Brains, per lb.....	9 1/2 @10 1/2	9 @10
Hearts.....	@8	@6 1/2
Tongues.....	29 @30	28 @30
Sweetbreads.....	@35	38 @42
Ox-Tail, per lb.....	@11	10 @11
Fresh Tripe, plain.....	@4	@4
Fresh Tripe, H. O.....	@6 1/2	@6 1/2
Livers.....	9 1/2 @14	9 @10
Kidneys, per lb.....	9 1/2 @10	@8

## Veal.

Choice Carcass.....	18 @20	15 @17
Good Carcass.....	14 @17	10 @14
Good Saddles.....	20 @20	18 @25
Good Backs.....	12 @15	6 @12
Medium Backs.....	7 @8	5 @6

## Veal Products.

Brains, each.....	12 @13	9 @11
Sweetbreads.....	58 @60	52 @60
Calf Livers.....	37 @40	35 @37

## Lamb.

Choice Lambs.....	@29	@26
Medium Lambs.....	@27	@24
Choice Saddles.....	@32	@28
Choice Saddles.....	@29	@26
Choice Fores.....	@22	@20
Medium Fores.....	@23	@20
Lamb Fries, per lb.....	@32	31 @32
Lamb Tongues, each.....	@13	@13
Lamb Kidneys, per lb.....	@25	@25

## Mutton.

Heavy Sheep.....	@12	@10
Light Sheep.....	@14	@12
Heavy Saddles.....	@16	@14
Light Saddles.....	@18	@16
Heavy Fores.....	@10	@8
Light Fores.....	@14	@13
Mutton Legs.....	@20	@19
Mutton Loins.....	@15	@12
Mutton Stew.....	@12	@8
Sheep Tongues, each.....	@13	@13
Sheep Heads, each.....	@10	@10

## Fresh Pork, Etc.

Dressed Hogs.....	23 @25	@15
Pork Loins, 8@10 lbs. avg.....	@20	@15 1/2
Leaf Lard.....	@17	@16
Tenderloin.....	48 @50	@35
Spare Ribs.....	@10 1/2	@10 1/2
Butts.....	@18	@13 1/2
Hocks.....	@16	@11
Tails.....	@20	@12
Snouts.....	@11	@8 1/2
Pigs' Feet.....	@6	@6
Pigs' Heads.....	@10	@8 1/2
Blade Bones.....	@15	@10
Cheek Meat.....	@16	5 @5 1/2
Skinned Shoulders.....	@16	@12
Pork Hearts.....	9 @10	3 @3 1/2
Pork Kidneys, per lb.....	10 @11	@7
Slip Bones.....	@9	@9
Tail Bones.....	@12	@9
Back Fat.....	@17	@16 1/2
Hams.....	@22	@18
Cans.....	@13	@13
Belles.....	@28	@21

## DOMESTIC SAUSAGE.

Fancy pork sausage, in 1-lb. carton.....	@29
Country style sausage, fresh in bulk.....	@21
Country style sausage, fresh in bulk.....	@19
Country style sausage, smoked.....	@24
Mixed sausage, fresh.....	@16
Frankfurts in pork casings.....	@18
Frankfurts in sheep casings.....	@20
Bologna in beef bungs, choice.....	@17
Bologna in beef middles, choice.....	@17
Bologna in cloth, paraffined, choice.....	@14
Liver sausage in beef rounds.....	@14
Head cheese.....	@17
New England luncheon specialty.....	@26
Liberty luncheon specialty.....	@19
Mixed luncheon specialty.....	@18
Tongue sausage.....	@24
Blood sausage.....	@18
Polish sausage.....	@18
Souse.....	@17

## DRY SAUSAGE.

Cervelat, choice, in hog bungs.....	@51
Cervelat, new condition, in hog bungs.....	@19
Cervelat, new condition, in beef middles.....	@23
Thuringer Cervelat.....	@29
Farmer.....	@27
Holsteiner.....	@27
B. O. Salami, choice.....	@45
Milano Salami, choice, in hog bungs.....	@45
B. O. Salami, new condition.....	@24
Prisses, choice, in hog middles.....	@41
Genoa style Salami.....	@56
Peperoni.....	@40
Mortadella, new condition.....	@10
Capicola.....	@62
Italian style hams.....	@48
Virginia style hams.....	@43

## SAUSAGE IN OIL.

Bologna style sausage in beef rounds—	
Small tins, 2 to crate.....	\$6.50
Large tins, 1 to crate.....	7.50
Frankfurt style sausage in sheep casings—	
Small tins, 2 to crate.....	8.00
Large tins, 1 to crate.....	9.00
Frankfurt style sausage in pork casings—	
Small tins, 2 to crate.....	7.00
Large tins, 1 to crate.....	8.00
Smoked link sausage in pork casings—	
Small tins, 2 to crate.....	7.00
Large tins, 1 to crate.....	8.00

## SAUSAGE MATERIALS.

Regular pork trimmings.....	@10 1/2
Special lean pork trimmings.....	@15
Extra lean pork trimmings.....	@16
Neck bone pork trimmings.....	@12
Pork cheek meat.....	@8
Pork hearts.....	@6
Fancy boneless bull meat (heavy).....	@11
Boneless chucks.....	9 @9 1/2
Shank meat.....	7 1/2 @8 1/2
No. 1 beef trimmings.....	7 1/2 @8 1/2
Beef hearts.....	5 1/2 @6
Beef cheeks, trimmed.....	6 @6 1/2
Dr. canner cows, 300 lbs. and up.....	7 @7 1/2
Dr. cutters, 400 lbs. and up.....	7 1/2 @8
Dr. bologna bulls, 500-700 lbs.....	8 1/2 @9
Cured pork tongues (can. trim.).....	@4 1/2
(These are prices to wholesalers, on material packed in new slack barrels for shipment.)	@14 1/2

## SAUSAGE CASINGS.

(F. O. B. CHICAGO.)	
Beef rounds, domestic, 180 sets per tierce, per set.....	@18
Beef rounds, domestic, 140 sets per tierce, per set.....	@22
Beef rounds, export, 225 sets per tierce, per set.....	@31
Beef middles, 110 sets per tierce, per set.....	@1.75
Beef bungs, No. 1, 400 pieces per tierce, per piece.....	@21
Beef bungs, No. 2, 400 pieces per tierce, per piece.....	@15
Beef wassands, No. 1, per piece.....	@16
Beef wassands, No. 2, per piece.....	@8
Beef bladders, small, per dozen.....	@1.45
Beef bladders, medium, per dozen.....	@1.85
Beef bladders, large, per doz.....	@1.85
Beef casings, medium, per piece, 100 yds.....	@1.40
Hog casings, narrow, per lb. f. o. s.....	@2.25
Hog middles, without cap, per set.....	@3.00
Hog middles, with cap, per set.....	@20
Hog bungs, export.....	@30
Hog bungs, large prime.....	@20
Hog bungs, medium.....	@20
Hog bungs, small prime.....	@14
Hog bungs, narrow.....	@7
Hog stomachs, per piece.....	@9

## VINEGAR PICKLED PRODUCTS.

Regular tripe, 200-lb. bbl.....	14.00
Honeycomb tripe, 200-lb. bbl.....	16.00
Pocket honeycomb tripe, 200 lb. bbl.....	18.00
Pork feet, 200-lb. bbl.....	18.00
Pork tongues, long cut, 200-lb. bbl.....	18.00
Lamb tongues, long cut, 200-lb. bbl.....	45.00
Lamb tongues, short cut, 200-lb. bbl.....	51.00

## BARRELED PORK AND BEEF

Mess pork, regular.....	33.00
Family back pork, 20 to 34 pieces.....	37.00
Family back pork, 35 to 45 pieces.....	38.00
Clear back pork, 40 to 50 pieces.....	35.50
Clear plate pork, 25 to 35 pieces.....	29.50
Clear plate pork, 35 to 45 pieces.....	34.50
Breakfast pork.....	28.00
Bean pork.....	29.50
Plate beef.....	23.00
Extra plate beef, 200 lb. bbls.....	25.00

## COOPERAGE.

Ash pork barrels, black iron hoops.....	1.75@1.80
Oak pork barrels, black iron hoops.....	1.95@2.00
Ash pork barrels, galv. iron hoops.....	1.95@2.00
White oak ham tierces.....	@5.00
Red oak ham tierces.....	2.22 1/2 @2.27 1/2
White oak lard tierces.....	2.42 1/2 @2.47 1/2

## OLEOMARGARINE.

Highest grade natural color animal fat margarine in 1 lb. cartons, rolls or prints, f.o.b. Chicago.....	@26
White animal fat margarine in 1 lb. cartons, rolls or prints, f. o. b. Chicago.....	@22 1/2
Nut margarine, 1 lb. cartons, f.o.b. Chicago (30 and 60 lb. solid packed tubs, 1c per lb. less.).....	@24
Pastry oleomargarine, 60-lb. tubs, f.o.b. Chicago.....	@17

## DRY SALT MEATS.

Extra short clears.....	@13
Extra short ribs.....	@13
Short clear middles, 60-lb. avg.....	@15
Clear bellies, 14@16 lbs.....	@15 1/2
Clear bellies, 18@20 lbs.....	@15
Clear bellies, 22@30 lbs.....	@14 1/2
Rib bellies, 20@25 lbs.....	@14 1/2
Rib bellies, 25@30 lbs.....	@14 1/2
Fat backs, 10@12 lbs.....	@13
Fat backs, 12@14 lbs.....	@13 1/2
Fat backs, 14@16 lbs.....	@14
Regular plates.....	@11 1/2
Butts.....	@11

## WHOLESALE SMOKED MEATS.

Regular hams, fancy, 14@16 lbs.....	@28 1/2
Skinned hams, fancy, 10@18 lbs.....	@30
Standard regular hams, 12@16 lbs.....	@28 1/2
Picnics, 6@8 lbs.....	@22
Standard bacon, 4@8 lbs.....	@33
Standard bacon, 10@12 lbs.....	@30
Standard bacon, 12@14 lbs.....	@29 1/2
Standard bacon strips, 6@7 lbs.....	@29
Cooked hams, choice, skin on, surplus fat off, smoked.....	@37
Cooked hams, choice, skinned, surplus fat off.....	@38
Cooked hams, choice, skinned, surplus fat off.....	@39
Cooked picnics, skin on; surplus fat off.....	@26
Cooked picnics, skinned; surplus fat off.....	@27
Cooked loin roll, smoked.....	@46

## ANIMAL OILS.

Prime lard oil.....	16 1/2 @17 1/2
Extra winter strained.....	14 @14 1/2
Extra lard oil.....	13 @13 1/2
Extra No. 1 lard.....	12 1/2 @13
No. 1 lard oil.....	12 1/2 @12 1/2
No. 2 lard oil.....	12 @12 1/2
Pure neatfoot oil.....	15 @15 1/2
Extra neatfoot oil.....	12 1/2 @13
No. 1 neatfoot oil.....	12 1/2 @12 1/2
Acidless tallow oil.....	12 @12 1/2

## LARD (Unrefined).

Prime, steam, cash tierces.....	@14.37
Prime, steam, loose.....	@13.65
Leaf, raw.....	@13.75
Neutral lard.....	@17.00

## LARD (Refined).

Pure lard, kettle rendered, per lb.....	@14.25
Pure lard, tierces.....	@14.50
Compound.....	@12.25

## OLEO OIL AND STEARINE.

Oleo oil, extra.....	12 1/2 @13
Oleo stock.....	12 1/2 @13
Prime No. 1 oleo oil.....	12 @12 1/2
Prime No. 2 oleo oil.....	11 1/2 @11 1/2
No. 1 oleo oil.....	11 @11 1/2
Prime oleo stearine, edible.....	13 1/2 @14

## TALLOWES AND GREASES.

Edible tallow, under 2% acid, 45 titre.....	10 @10 1/2
Prime Pkrs. tallow.....	9 1/2 @10
No. 1 tallow, basis 10% f.f.a., 42 titre.....	9 1/2 @9 1/2
No. 2 tallow, basis 40% f.f.a., 40 titre.....	8 @8 1/2
Choice white grease, max. 4% acid, loose.....	10 @10 1/2
Chicago.....	9 1/2 @9 1/2
White grease, max. 5% acid.....	9 1/2 @9 1/2
Yellow grease, 12-15 f.f.a. nom.....	8 1/2 @9
Brown grease, 40 f.f.a.....	8 @8 1/2

## VEGETABLE OILS.

Crude cotton seed oil—in tanks f.o.b. Val-ley points.....	8 1/2 @8 1/2
White decolorized, in bbls., c.a.f. Chicago.....	11 1/2 @12
Yellow, decolorized, in bbls.....	11 1/2 @11 1/2
Soap stock, 50% f.f.a. basis, f.o.b. mills.....	2 1/2 @2 1/2
Corn oil in tanks, f.o.b. bbls.....	9 1/2 @9 1/2
Soya Bean Oil, seller's tanks f.o.b. coast.....	@12
Coconut oil, sellers tank, f.o.b. coast.....	10 1/2 @11
Refined in bbls., c.a.f. Chicago, nom.....	15 @15 1/2

## FERTILIZERS.

Blood ground.....	3.85@4.00
Hoofmeal.....	3.25@3.35
Ground tankage, 10 to 12%.....	3.25@3.40
Ground tankage, 8 to 9%.....	3.00@3.15
Crushed and unground tankage.....	2.75@2.85
Ground raw bone per ton.....	28.00@32.00
Ground steam bone.....	25.00@27.00
Unground steam bone.....	20.00@22.00
Unground bone tankage.....	17.00@19.00

## HORNS, HOOFS AND BONES.

No. 1 horns, 75 lbs. average.....	250.00@275.00
No. 2 horns, 40 lb. average.....	175.00@200.00
No. 3 horns.....	100.00@125.00
Horns, black and striped.....	45.00@50.00
Horns, white.....	70.00@75.00
Round shin bones, heaves.....	90.00@100.00
Round shin bones, lights and med.....	55.00@65.00
Heavy flats.....	45.00@50.00
Light flats.....	40.00@45.00
Thigh bones, heaves.....	90.00@100.00
Thigh bones, lights and med.....	85.00@90.00
Buttock bones.....	50.00@60.00

Note—These quotations apply to No. 1 product, which must be assorted, free from grease spots and cracks, hard and clean, uniform as to cut and weight. Packed in double bags and cartoned lots. Quotations on unselected stock will be found in "Packinghouse By-Products Markets" reports on another page.



# Retail Section

## Cooling the Meat Market Storing Up Refrigeration by Means of Hold-Over Brine Tubes

The retail cooling system that is in operation only part of each day is provided with hold over tanks which store up refrigeration while the plant is running. These keep the ice box cool when the machine is shut down. The hold-over tanks were described in the Nov. 21, 1925 issue of THE NATIONAL PROVISIONER.

Another type of hold-over tank is often used in place of those previously described. These consist, briefly, of tubes of brine, through which run the ammonia pipes.

There are advantages to be found in each type. Any retailer who has part time refrigerating plant will want to know all he can about both kinds, so he can judge for himself which will be best for his own shop.

In the following article, one of a series written for THE NATIONAL PROVISIONER by a refrigerating expert, these hold-over tubes and their operation are described fully. A quick and convenient way of estimating how many feet of pipe and tubes will be needed for any ice box is also given.

The principles of shop refrigeration were outlined in the first two articles in this series, which appeared in THE NATIONAL PROVISIONER of Mar. 21 and April 4, 1925.

In the third, in the issue of April 18, the construction of the cooler was taken up. The discussion of the ice bunker was begun in the issue of May 2, and was continued in the May 16 issue. Dry air refrigeration was taken up in the sixth article, in the issue of May 30. Mechanical refrigeration was the subject of the seventh of the series, in the issue of June 13.

In the issue of July 25, the discussion of the part time plant was begun, and was continued in the ninth installment in the August 8 issue. The automatic plant was taken up in the issue of Aug. 22.

The brine system of cooling was the topic of the eleventh article, in the issue of Sept. 5, while the 12th, in the issue of Sept. 26, discussed the advantages of mechanical refrigeration.

The refrigerated display case was the subject of the 13th of the series, in the issue of Oct. 17. The ammonia compressor was dis-

cussed in the 14th of the series, in the Oct. 24 issue.

Brine hold-over tanks were the subject of the 15th, in the issue of Nov. 21. The piping system was discussed in the Nov. 28 issue.

## Brine Hold-Over Tubes

By M. W. Stoms.

One form of brine "hold-over" tank for the retail ice box is what is known in refrigeration work as a 7-in. brine tube. This tube is constructed of No. 18-gauge galv. steel body with heads made of No. 10-gauge galvanized steel.

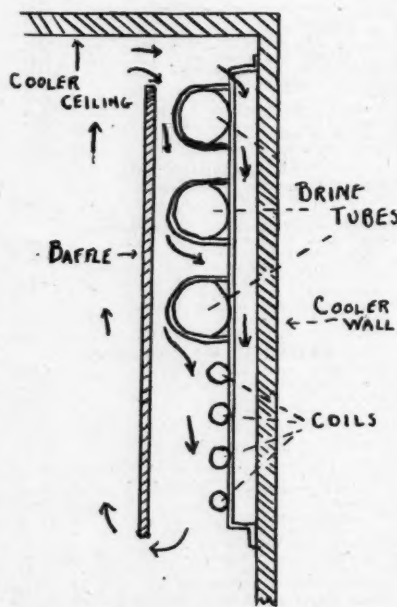


FIG. 2. COOLING FROM SIDE WALL.

Brine tubes and ammonia coils are sometimes placed on the side wall of the ice box as shown here. In this case the tubes are above the coils. Arrows show the direction of the air current, which is helped by the installation of a baffle, as shown.

The body sheet is rolled around the heads with its ends fastened together at the top by means of a lock-seam. The heads are thoroughly soldered to the body sheet or tube, and are provided with stuffing

boxes so that one length of 1¼-in. ammonia pipe can be passed through the body of the tube.

### Tube is Filled with Brine.

Near the lock-seam at the top of the tube one or more openings are provided so that the tube can easily be filled with brine. The brine in the tube is cooled by the length of 1¼-in. ammonia coil passing through the tubes.

It would seem that in this type of "hold-over" tank the tank surface would be excessive as compared to the volume of brine contained in the tube. If these tubes were used the same way as ordinary "hold-over" tanks are used then the surface would be excessive, but they operate somewhat differently from the tanks.

In the ordinary "hold-over" tank use is made of the specific heat and temperature range of the brine to provide the necessary refrigeration storage capacity, while the tubes not only make use of the specific heat and temperature range of the brine, but also use about 50 per cent of the latent heat of fusion of the brine as storage capacity for refrigeration.

### How Tube Cools Box.

The brine in the tubes is supposed to be sufficiently cooled during the operating period to produce a state or condition resembling slush ice—that is, part of the brine is ice and part liquid. Naturally this condition greatly increases the storage capacity of the brine, which brings the volume in proportion to the surface.

There are several reasons for locating the ammonia pipe in the upper part of the tube. The principal one is, however, that this prevents the total freezing of the brine into ice, which would result in a bursted tube if it occurred. When brine freezes it rejects or throws off the salt particles, which fall to the bottom, thus producing a brine solution in the lower part of the tube that would freeze only at extremely low temperatures. Furthermore, as the brine freezes it collects around the ammonia pipe thus forming an insulation around it.

A typical arrangement of brine tubes and direct expansion coils is shown on Fig. 1, which is a cross-section view of bunker loft as commonly used in refrigerators for meats. This is the most appropriate arrangement of bunker for lower height coolers which do not provide sufficient room for ordinary "hold-over" tanks.

### Arrangement of Tubes and Coils.

A typical arrangement of tubes and coils on a cooler wall is shown on Fig. 2. It will be seen that a baffle is provided to direct the flow of air and that the tubes are placed over the coils.

The reason for this arrangement of tubes and coils is that if the coils were placed above the tubes the ice accumulation on the tubes would quickly become excessive, since all ice and frost collected on the coils during the operating period would melt and drip and freeze on the tubes during the shut-down period, and block the flow of air through the passageway between the cooler wall and the baffle.

Tubes are usually used for relative high temperature work and have not proven successful for low temperatures.

The amount of tubes as well as the amount of coils vary as the temperature of the cooler varies and also as the number of hours of operation varies.

### Figuring Amount Needed.

To find the number of feet of tubes

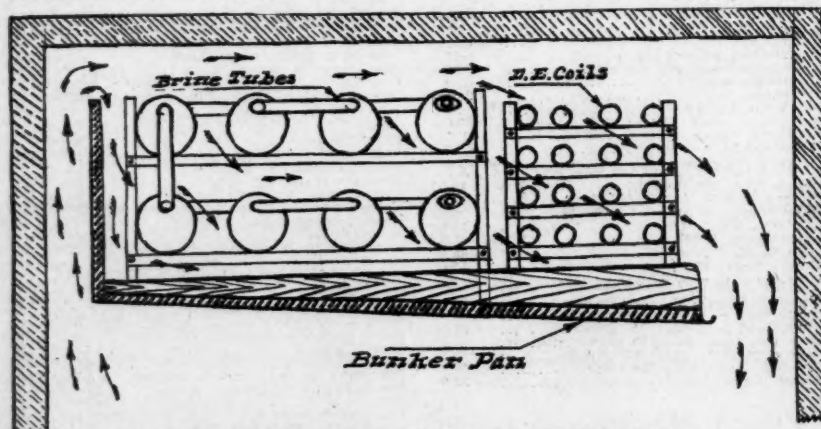


FIG. 1. GOOD ARRANGEMENT OF TUBES AND COILS.

This drawing shows an excellent arrangement of brine tubes and ammonia coils in an ice box. The hold-over brine tubes are on the left, while the ammonia coils are on the right. The arrows show the direction of the air current. When the refrigerating machine is shut down, the cold stored in the brine tubes keeps the ice box at proper temperature until the plant is put in operation again.

needed for 12 hour operation with a cooler temperature of 35 to 40 deg. F., divide the number of square feet of exposed cooler surface by 9. To find the number of feet of  $1\frac{1}{4}$  in. coils, multiply the number of feet of exposed cooler surface by 0.6.

For a cooler temperature of 45 to 55 deg. F., divide the number of square feet of exposed cooler surface by 12, to find the number of feet of tubes needed. To find the number of feet of  $1\frac{1}{4}$  in. coils needed for this temperature, multiply the number of square feet of exposed cooler surface by 0.44.

[EDITOR'S NOTE.—Later articles in this series will discuss the brine spray system, balancing the refrigerating system, etc.]

### Tell This to Your Trade!

Under this heading will appear information which should be of value to meat retailers in educating their customers and building up trade. Cut it out and use it.

### CASSEROLE PORK CHOPS.

A delicious dish made from shoulder pork chops will result from using this recipe. Tell it to your customers. The recipe was taken from "Meat for the Family," published by the National Live Stock and Meat Board.

Select 2 lbs. of shoulder pork chops. Roll the chops in fine bread crumbs which have been seasoned with 1 teaspoon of salt,  $\frac{1}{8}$  teaspoon of pepper,  $\frac{1}{8}$  teaspoon of sage. Place the chops in a low roasting pan or baking pan which has 2 tablespoons of fat melted in it.

Brown on one side, then on the other. Add 3 apples pared and quartered, placing them around and on top of the chops, and just enough water to cover the bottom of the dish. Bake in a moderate oven for 35 minutes. Serve on a platter with the apples as a garnish. Make a gravy from the juice in the pan.

### LOCAL AND PERSONAL.

J. S. Manley & Co. have purchased the meat and grocery business of Miller & Glahn, Fowler, Calif.

L. W. Reese has purchased the meat market of Stephenson Bros., Wymore, Neb.

Oscar Adams has purchased the Scott meat market in Stratton, Neb.

John Yunko has sold his Palace Market in Clay Center, Neb., to Gould Brothers.

Fred Stillwell is engaging in the meat business in Chinook, Wash.

The Cathlamet Meat Market has been opened for business in Cathlamet, Wash.

Otto C. Graff has engaged in the meat business at 2212 Queen Anne avenue, Seattle, Wash.

Sam Ferris and F. G. Goudette have opened the Quality Market in Fairview, Mont.

E. J. Finecane and T. C. Dorr have engaged in the meat business in Wolf Point, Mont.

Joe Lamouth has opened the Sunnyside Meat Market in Kellogg, Ida.

Paul Haussner has sold the Pioneer Meat Market in Puyallup, Wash., to Edmund Bran.

A. G. Rose has become the sole owner of the O. K. Meat Market in Monroe, Wash.

W. M. Prather is about to engage in the meat business in Oakley, Kas.

John Lamb has purchased the interest of E. M. Gishwiller in the City Meat Market, Hill City, Kas.

Harry J. Bjerring has engaged in business as the Evergreen Meat Market in Seattle, Wash.

Stafford's Grocery & Meat Market has been opened by W. E. Stafford in Seattle, Wash.

W. J. Rummens has been succeeded in the meat business in Pomeroy, Wash., by Verle Whittaker and Herman Meier.

Robert Lane and William Lieby have engaged in the meat business at 2nd and J street, Centralia, Wash.

H. Smith has purchased the business of the Winlock Meat Co., Vader, Wash.

F. W. Thomas has engaged in the meat business in Meridian, Ida.



WELL-ARRANGED SMALL MEAT MARKET.

How a meat retailer can make the most out of a small shop is shown here. It is the market of August Schmidt, Phillips avenue, Toledo, Ohio, and is a model of neatness and convenience. Mr. Schmidt is the second man from the right in the picture.

His store is equipped with "Beauty" refrigerated display counters, manufactured by the Cincinnati Butchers Supply Co., Cincinnati, Ohio. These permit him to make attractive displays that stimulate sales and at the same time keep the meats in good condition. Notice the two white scales on the the counters, also the meat slicer at the left. In the rear is a big cooler which holds a considerable reserve supply of meats.

## Can You Answer? the Most Important Questions in the Re- tail Meat Business?

IF YOU PAY 14c for a side of beef, what should be the Selling price on Round, Sirloin or Chuck Steak or on any other cut so as to give you 25% GROSS PROFIT? (20% for overhead and 5% net profit.)

CAN YOU ANSWER THIS CORRECTLY?

Let the Retailer Ready Reference answer it for you—take guess work out of your business—sell at Right Prices and know what you are doing.

The Retailer Ready Reference Charts show practically all cuts of meats in 31 charts, all figured out as to different percentages, costs and at a selling price to yield 25% on the sales price and on the cost price, and besides the total is also given.

### All Figured Out for You

It has required years of compiling by an experienced practical retailer. Although cuts and percentages vary as to locality, grade of meat or method of cutting, the total result should not vary.

By using these 31 charts in your business you will discover that it is profitable to use a pencil once in a while instead of knife and cleaver.

The price of these 31 charts is so low that you can't afford not to have them.

Sent anywhere upon receipt of \$5.00

For sale by

**THE NATIONAL PROVISIONER**  
Old Colony Bldg. Chicago, Ill.

Newman Estes has sold his interest in the Estes & Wait meat market, Highland, Kas., and the business will be continued by Wait & Wait.

An annex to the White House Meat Market has been opened at 108 W. 9th street, Topeka, Kans.

J. G. Lacy and E. L. Constable have engaged in the meat and grocery business in Claypool, Ariz.

J. F. Shea has purchased the Weaver meat and grocery business, Sacramento, Cal.

J. Still has disposed of his stock of meats, etc., at 3027 Y street, Sacramento, Cal., to Lily Poor.

Fralick Bros. have purchased the meat market on Upton Avenue, Reed City, Mich., from Sanborn & Turner.

A. Mergenthaler has opened a meat market at Rainier, Wash.

Fasset Bros. have engaged in the meat business in Amboy, Wash.

J. G. Rheinberger is engaging in the meat business in Kalama, Wash.

L. M. Kitley has opened a new butcher shop in Moscow, Ida.



**Butchers:**  
Are Your and Your  
Working Men's Fingers  
Worth \$12.50?



This GUNDLACH MEAT CHOPPER GUARD makes it absolutely impossible for your fingers to get caught. Made to fit any chopper. Price \$12.50. Order today! Don't wait till tomorrow!

### Gundlach Meat Chopper Guard

1627 Plymouth Ave., Bronx, New York  
Salesmen, jobbers and agents wanted in all  
parts of the U. S. A.

For Sausage Makers

## BELL'S Patent Parchment Lined SAUSAGE BAGS and SAUSAGE SEASONINGS

For Samples and Prices, write  
**THE WM. G. BELL CO.**  
BOSTON MASS.

## A. C. Wicke Mfg. Co.

Reliable Butcher Fixtures and Supplies  
Special attention given to cork and cement refrigerators  
Cold storage installations and complete market equipment

### NEW YORK CITY

Salesrooms:  
207 East 43rd St.  
Vanderbilt 3676

Main Office and Factory:  
406 East 102nd St.  
Atwater 0380

Bronx Branch  
774 Brook Ave.  
Melrose 7444

## "DICK'S"



## All-use Splitter

No. 78, in 10" and 12"

Adaptable for all splitting purposes, it is a help to every  
butcher and chef who is anxious to make his work easy.

## Albert Jordan Co.

20-26 West 22nd Street  
NEW YORK

Sole distributors in the United States and Canada for  
**PAUL F. DICK, Esslingen a. N., Germany**

J. C. Smith has purchased the Seleney  
Meat Market in Lodge Grass, Mont.

Joe Lamouth has opened the Sunny-  
side Meat Market in Kellogg, Ida.

J. T. Morris is about to open a meat  
market in Peck, Ida.

B. P. Stevenson will open a modern  
meat market in Algona, Wash.

Dieder Bros. are about to open a meat  
market in Acme, Wash.

H. J. Brobst has disposed of the City  
Meat Market in Adel, Ia., to R. D. Egan.

Frank Mooberry is putting in a new  
butcher shop in Dorchester, Neb.

E. W. Garver and Wm. Graham have  
begun business in Salem, Ore., under  
name of Water Street Meat Market.

W. H. Houghton has purchased the  
meat market of J. E. Barber in Turner,  
Ore.

Jas. Hayes has purchased the meat busi-  
ness of C. W. Smith in Toledo, Wash.

Sam Haddock has purchased the meat  
market of Harris & Suttle, Waurika,  
Okla.

Fillabeck & Bahr have engaged in the  
meat business in Beemer, Neb.

P. N. Petersen has sold his meat mar-  
ket in St. Paul, Neb., to H. Wm. Bierhaus.

### TOLEDO RETAILERS ELECT.

Election of officers was the principal  
order of business at the recent meeting  
of the Toledo Retail Meat Dealers Asso-  
ciation, Toledo, Ohio. The following offi-  
cers were elected. President, Gus Wil-  
liamson; first vice-president, Chas. W.  
Hesse; second vice-president, Frank  
Reber; third vice-president, Ernest Leirer;  
secretary, August Weinandy; treasurer,

Fred Roysen; master-at-arms, Julius  
Broderson; inner guard, Joseph Lenga;  
outer guard, L. F. Krueger; trustees,  
Frank Reber, August Schmidt and Ben  
Seligman. The board of directors consists  
of the above officers.

The association voted to affiliate with  
the Toledo Better Business Bureau. The  
secretary was instructed to continue ne-  
gotiations with the Ohio State University  
to organize a class in meat retailing to  
be conducted in Toledo about the middle  
of February.

An "Eat More Sausage" campaign will  
be put on during the week of January 11.  
Window streamers will be furnished to  
retail markets, as well as a liberal supply  
of sausage recipes.

The following men were admitted to  
membership: Ernest F. Danzeisen, Ben  
Seligman.

## Retail Cutting Tests

Do you make your own cutting  
tests, Mr. Retailer?

You are working in the dark  
if you do not!

The valuable series of articles  
on cutting tests for the retail meat  
dealer which ran in THE NA-  
TIONAL PROVISIONER has been re-  
printed into one pamphlet. It  
makes a handy reference guide to  
follow in making your cutting  
tests. Every retailer needs one.

They may be had by subscrib-  
ers by sending in the attached  
coupon, together with 5 cents in  
stamps:

The National Provisioner,  
Old Colony Bldg., Chicago, Ill.  
Please send me copy of reprint on "Cut-  
ting Tests for Retailers."

Name .....

Street .....

City .....

Enclosed find 5 cents in stamps.

# Short Clerks - Tall Clerks

## All Clerks Read This Scale Correctly

**Y**OU set the price of the commodities you sell, but the amount of money received at the price is determined by the scale on which the goods are weighed. You must not only use an absolutely accurate scale, but you and your clerks must also read the weight and value correctly.

Repeated tests prove that the most careful and conscientious clerk often misreads the chart and gives under- or overweight because his eye is above or below the true horizontal line.

The Toledo Scale registers correct weight, and its "Bull's Eye Indicator," an exclusive Toledo feature, automatically draws the eye to the right level for correct reading.

The protection to profit and good-will afforded by Toledo Scales is an essential requirement of every retail store. Ask for a Toledo Scale man to demonstrate to you the value of the "Bull's Eye Indicator."

**Toledo Scale Company, Toledo, Ohio**  
**Canadian Toledo Scale Co., Limited, Windsor, Ont.**

*Manufacturers of Automatic Scales for Every Purpose*  
Service Stations in 106 Cities in the United States and Canada

# TOLEDO SCALES

NO SPRINGS HONEST WEIGHT



# New York Section

President F. Edson White, Philip L. Reed, treasurer, and J. W. Casey, general superintendent of branch houses, of Armour and Company, Chicago, were in New York this week.

Among the Cudahy Packing Company's visitors this week were: Thomas Creigh, legal department, J. W. Robb, transportation department, and E. G. Havard, produce department, the Cudahy Packing Company, Chicago.

As the year nears its close the firm of Schweisheimer & Fellerman find that business during 1925 has increased to such an extent it will be necessary to enlarge their present working quarters. The alterations will be made in the early part of 1926.

A beefsteak party at Rudies Restaurant in 125th Street the latter part of November was the result of the second contest of the sales department of the Otto Stahl, Inc. One of the many interesting speakers was Stanley Q. Grady, an expert advertising counsellor of New York. Three prizes were given by the general manager, G. H. Schmidt, the first being a gold watch, the second a travelling bag and the third a hat. A cash prize was awarded to the salesmen passing their quota, and not receiving one of the first three prizes. The third contest has already been started.



LOUISE MEYER'S MEAT EXHIBIT.

Prominent among the exhibitors in a recent food show held in New York was that of the Louise Meyer Co., of Brooklyn. This picture shows one of Louise's "good lookers" calling attention to the famous "L M" meat products. Louise always did have an eye for beauty!

A. E. Petersen, vice president Wilson & Company, Chicago, was a visitor to the city this week.

Mrs. Oscar Schaefer, first vice-president of the Ladies' Auxiliary, New York State Association of National Retail Meat Dealers, celebrated a birthday at home on last Friday evening.

The many friends of B. F. McCarthy, local representative, U. S. Department of Agriculture, Bureau of Agricultural Economics, will regret to learn of the passing of his only brother, James McCarthy, who died suddenly last week at his home in Norwich Town, Conn.

Mr. and Mrs. A. DiMatteo, prominent in the Washington Heights Section and taking a great interest in the activities of the Master Butchers, celebrated the tenth anniversary of their wedding last Saturday. The celebration took the form of a dinner at their home where they were surrounded by the members of their respective families.

Louis Bauer, an active member of the Bronx Branch, New York State Association, National Retail Meat Dealers, with Mrs. Bauer was given a surprise the latter part of November. The surprise was a theatre party followed by a dinner at the Hotel Astor at which there were some fifty guests. The occasion was the thirty-fifth wedding anniversary of the Bauers.

## WHOLESALE DRESSED MEAT PRICES.

Wholesale prices of Western dressed fresh meats were quoted by the U. S. Bureau of Agricultural Economics at Chicago and three Eastern Markets on Thursday, December 17, 1925, as follows:

STEERS (Hvy. Wt. 700 lbs. up):		CHICAGO.	BOSTON.	NEW YORK.	PHILA.
Choice		\$19.00@21.00	\$16.00@17.50	\$17.00@19.50	.....
Good		15.00@19.00	14.00@16.00	15.50@17.50	.....
STEERS (Lt. & Med. Wt. 700 lbs. dn.):					
Choice		19.00@21.00	.....	17.00@20.00	18.00@20.00
Good		15.00@19.00	.....	14.50@17.00	15.00@17.00
STEERS (All Weights):					
Medium		13.00@14.00	12.50@14.00	13.00@15.00	14.00@15.00
Common		11.00@13.00	.....	12.00@13.00	11.00@13.00
COWS:					
Good		11.00@13.00	11.00@12.00	11.50@13.00	12.00@13.00
Medium		10.00@11.00	10.00@11.00	10.50@12.00	11.00@12.00
Common		9.00@11.00	9.00@10.00	9.00@11.00	10.00@11.00
Fresh Veal (1):					
VEALERS:					
Choice		18.00@19.00	.....	20.00@23.00	22.00@23.00
Good		16.00@18.00	.....	18.00@20.00	20.00@22.00
Medium		13.00@15.00	13.00@15.00	15.00@18.00	18.00@20.00
Common		11.10@13.50	11.00@13.00	13.00@15.00	14.00@16.00
CALF CARCASSES (2):					
Choice		.....	.....	16.00@17.00	.....
Good		.....	.....	14.00@15.00	16.00@17.00
Medium		.....	12.00@14.00	13.00@14.00	15.00@16.00
Common		.....	10.00@12.00	10.00@13.00	.....
Fresh Lamb and Mutton:					
LAMB (Lt. & Hvy. Wt., 30-42 lbs.):					
Choice		28.00@30.00	25.00@26.00	26.00@28.00	29.00@30.00
Good		26.00@28.00	24.00@25.00	25.00@27.00	27.00@29.00
LAMB (Med. & Hvy. Wt., 42-55 lbs.):					
Choice		.....	23.00@24.00	25.00@26.00	25.00@27.00
Good		.....	21.00@23.00	23.00@25.00	23.00@25.00
LAMB (All Weights):					
Medium		24.00@26.00	22.00@24.00	22.00@24.00	24.00@27.00
Common		22.00@24.00	20.00@22.00	21.00@23.00	.....
MUTTON (Ewes):					
Good		14.00@16.00	14.00@16.00	15.00@17.00	16.00@18.00
Medium		12.00@14.00	12.00@14.00	14.00@15.00	15.00@16.00
Common		11.00@12.00	10.00@12.00	11.00@14.00	.....
Fresh Pork Cuts:					
LOINS:					
8-10 lbs. avg.		18.50@19.00	19.00@21.00	20.00@22.00	20.00@22.00
10-12 lbs. avg.		18.00@19.00	19.00@21.00	19.00@21.00	19.00@21.00
12-15 lbs. avg.		17.50@18.50	18.00@19.00	18.00@20.00	18.00@20.00
15-18 lbs. avg.		17.50@18.50	17.00@18.00	17.50@20.00	18.00@19.00
18-20 lbs. avg.		17.50@18.50	16.00@17.00	17.00@19.00	18.00@19.00
SHOULDERS:					
N. Y. Style, Skinned		15.00@16.00	.....	15.50@17.50	16.00@18.00
PIONICS:					
4-6 lb. avg.		13.50@14.50	16.50@18.00	16.00@17.00	16.00@17.00
6-8 lb. avg.		.....	16.50@18.00	15.00@16.00	15.00@16.00
BUTTS:					
Boston Style		17.00@18.00	.....	20.00@21.00	18.00@21.00
SPARE RIBS:					
Half Sheets		15.00@17.00	.....	.....	.....
TRIMMINGS:					
Regular		10.00@11.00	.....	.....	.....
Lean		15.00@16.00	.....	.....	.....

(1) Includes "skin on" at New York and Chicago.

(2) Includes sides at Boston and Philadelphia.

Following is a report of the New York City Health Department of the number of pounds of meat, fish, poultry and game seized and destroyed in the City of New York during the week ending December 5, 1925: Meat.—Manhattan, 3 lbs.; Brooklyn, 674 lbs.; Queens, 4 lbs.; Richmond, 25 lbs.; Total, 706 lbs. Fish.—Manhattan, 2 lbs. Poultry and Game.—Manhattan, 2,743 lbs.

Following is a report of the New York City Health Department of the number of pounds of meat, fish, poultry and game seized and destroyed in the City of New York during the week ending December 12, 1925: Meat.—Manhattan, 2,874 lbs.; Brooklyn, 18 lbs.; Bronx, 116 lbs.; Queens, 43 lbs.; Richmond, 12 lbs.; Total, 3,063 lbs. Fish.—Manhattan, 5,346 lbs. Poultry and Game.—Manhattan, 1,511 lbs.; Bronx, 4 lbs.; Total, 1,515 lbs.

## HEARING ON MEAT GRADES.

Officials from Washington, representatives of wholesalers and retailers, showed the great interest being taken in meat grades by attending the hearing on cattle and beef grades held in the Custom House, New York City, on Wednesday of this week. C. W. Kitchen presided.

The government was represented by C. V. Whalin, chief of the Division of Livestock, Meats and Wool, U. S. Bureau of Agricultural Economics, and Messrs. W. C. Davis, Burk, Wallace, Gibbons, B. F. McCarthy, Norris and Ewing of the same bureau. Practically every wholesaler in the city was represented, also such retailers as George Kramer and David Van Gelder.

The morning session was devoted to a consideration of beef grades, with a view to make standard the grades and classification of beef as set forth by the Government. The afternoon session was devoted to a discussion of the same nature, relating to live cattle.

**NEW YORK MEAT COUNCIL.**

The second annual dinner of the New York Meat Council was held Tuesday evening, December 15th, in the college room of the Hotel Astor. Over fifty were present, all divisions of the industry being represented. The Hudson County, New Jersey, Council sent over a delegation of a dozen headed by Chairman Martin Cooke. There were several large meat chain store operators, the jobbers were represented, and of course there were the regular members of the Council, both wholesalers and retailers.

Albert T. Rohe, who had arranged for the dinner—which by the way was one of the Astor's best—opened the speaking of the evening by introducing the chairman of the council, Frank P. Burck of Brooklyn. Until midnight the speeches continued, a variety of subjects relating to the industry being discussed. Among the speakers were T. George Lee, H. C. Bohack, George Kramer, B. F. McCarthy of the U. S. Bureau of Agricultural Economics, A. D. Sullivan, Pendleton Dudley and others.

The only unhappy note of the evening was struck when a letter was read from Weller H. Noyes, long associated with the industry, announcing that with the first of the year he would retire from all active connection with the meat business. Deep regret was expressed, and when it was moved and seconded that Mr. Noyes be elected an honorary member of the Council it was quickly carried. Mr. Noyes was vice president of Swift & Company of New York and chairman of the Manhattan Sanitary Inspection Association for many years and a recognized trade leader in New York. He had the respect and affection of the entire trade, and was one who could always command a difficult situation.

The nominating committee, Messrs. Lee, Kramer and Van Gelder, reported the following selection of officers for the new year which was unanimously approved:

Chairman, Frank P. Burck, Brooklyn; vice-chairman, H. L. Skellinger, Wilson & Company; secretary, Pendleton Dudley; treasurer, Joseph Eschelbacher, Washington Heights; chairman packer members, T. George Lee, Armour & Company; chairman retailer members, George Kramer, Manhattan; chairman, executive committee, George J. Edwards, Swift & Company; chairman committee on public relations, Pendleton Dudley, Institute of American Meat Packers; chairman committee on grievances, Frank P. Burck; chairman committee on standardized accounting, David Van Gelder, Brooklyn.

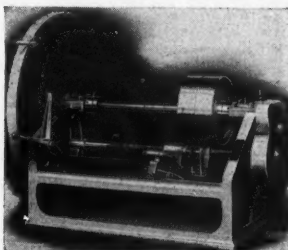
**SKEWERS**

HARDWOOD MAPLE

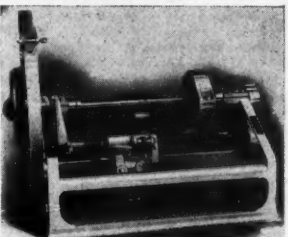
Manufactured by

**New England Wood Products Co.**

New York Office, 2025 Broadway

**The Link-Belt Beef Chipper and Bacon Slicer Is Used and Endorsed By the Leading Packers**

Belt Driven Machine



Direct Motor Driven Machine.

**T**HE Link-Belt machine has proved indispensable where large production and uniformity of product is the rule. Such successful concerns as Armour, Morris, Cudahy, Libby, McNeill & Libby, and numerous others, large and small, have used the Link-Belt Beef Chipper and Bacon Slicer for years, with eminent satisfaction.

This machine is convertible from a beef chipper to bacon slicer in two minutes, and turns out smoothly cut slices of uniform thickness. In one instance two Model "A" Link-Belt machines replaced three very busy machines of the older type. Furnished with or without steel table, and with belt or motor drive, as desired. Write for full particulars.

**LINK-BELT COMPANY**

300 West Pershing Road, Chicago 2071

**Important Change**

Note that 3½% Cereal can now be used in all Inspected Establishments.

Added amount of Cereal makes it important what kind of Cereal you use. GRIFFITH'S PROCESSED FLOUR is safe in any amount. It will not sour. It adds to the quality of your product.

**The Griffith Laboratories**

4103 S. La Salle St.,

Chicago, Ill.

**Sawdust**

All Kinds

Hardwood for  
SmokingSoftwood for  
Cooler Floors

We ship everywhere in carloads or less. Write or wire for our prices before ordering elsewhere. Samples submitted.

**Frank Miller & Sons**

3611 Auburn Ave.,

Chicago, Ill.

**Coats and Aprons of the Better Kind  
Service as it Should Be****Masters Butchers' Laundry Association, Inc.***An Organization of Butchers, by Butchers, for Butchers*

Butchers' Building, 631-641 Atlantic Ave.

BROOKLYN, N. Y.

Nevins 6157-6563



# NEW YORK MARKET PRICES

## LIVE CATTLE.

Steers, top.....	@10.75
Cows, canners and cutters.....	2.50 @ 3.75
Bulls, bologna.....	5.00 @ 5.75

## LIVE CALVES.

Calves, veal, prime, per 100 lbs.....	@15.50
Calves, veal, fair to good.....	14.00 @ 15.00
Calves, veal, culls, per 100 lbs.....	8.00 @ 10.00

## LIVE SHEEP AND LAMBS.

Lambs, prime, per 100 lbs.....	@17.00
Lambs, fair to good, per 100 lbs.....	16.00 @ 16.50
Ewes.....	5.00 @ 7.50

## LIVE HOGS.

Hogs, heavy.....	@11.50
Hogs, medium.....	11.60 @ 11.75
Hogs, 160 lbs.....	@11.85
Hogs, 140 lbs.....	@12.00
Pigs, under 80 pounds.....	@12.25
Toughs.....	9.75 @ 10.00

## DRESSED BEEF.

### CITY DRESSED.

Choice, native, heavy.....	21 @ 22
Choice, native, light.....	21 @ 22
Native, common to fair.....	16 @ 20

### WESTERN DRESSED BEEF.

Native steers, 600 @ 800 lbs.....	17 @ 19
Native choice yearlings, 400 @ 600 lbs.....	18 @ 20
Western steers, 600 @ 800 lbs.....	15 @ 16
Texas steers, 400 @ 600 lbs.....	13 @ 15
Good to choice heifers.....	16 @ 18
Good to choice cows.....	12 @ 14
Common to fair cows.....	11 @ 12
Fresh bologna bulls.....	8 @ 9

## BEEF CUTS.

	Western.	City.
No. 1 ribs.....	25 @ 27	28 @ 32
No. 2 ribs.....	22 @ 24	24 @ 26
No. 3 ribs.....	14 @ 18	18 @ 23
No. 1 loins.....	35 @ 38	33 @ 36
No. 2 loins.....	28 @ 32	28 @ 32
No. 3 loins.....	13 @ 13	24 @ 27
No. 1 hinds and ribs.....	25 @ 27	23 @ 28
No. 2 hinds and ribs.....	19 @ 20	18 @ 22
No. 3 hinds and ribs.....	14 @ 17	16 @ 17
No. 1 rounds.....	16 @ 16	17 @ 18
No. 2 rounds.....	14 @ 14	16 @ 16
No. 3 rounds.....	11 @ 11	15 @ 15
No. 1 chucks.....	16 @ 18	16 @ 18
No. 2 chucks.....	12 @ 14	14 @ 15
No. 3 chucks.....	9 @ 10	12 @ 13
Bolognas.....	6 @ 10	10 1/2 @ 11
Rolls, reg., 6 @ 8 lbs. avg.....	22 @ 23	
Rolls, reg., 4 @ 6 lbs. avg.....	17 @ 17	18 @ 18
Tenderloins, 4 @ 5 lbs. avg.....	60 @ 60	70 @ 70
Tenderloins, 5 @ 6 lbs. avg.....	80 @ 80	90 @ 90
Shoulder clods.....	10 @ 11	

## DRESSED CALVES.

Prime.....	23 @ 24
Choice.....	20 @ 22
Good.....	16 @ 19
Medium.....	14 @ 15

## DRESSED HOGS.

Hogs, heavy.....	@18%
Hogs, 160 lbs.....	@18%
Hogs, 160 lbs.....	@19%
Pigs, 80 lbs.....	@20
Pigs, under 140 lbs.....	@19%

## DRESSED SHEEP AND LAMBS.

Lambs, choice, spring.....	29 @ 30
Lambs, poor grade.....	24 @ 26
Sheep, choice.....	18 @ 20
Sheep, medium to good.....	14 @ 16
Sheep, culls.....	12 @ 13

## SMOKED MEATS.

Hams, 8 @ 10 lbs. avg.....	20 1/2 @ 27 1/2
Hams, 10 @ 12 lbs. avg.....	26 @ 27
Hams, 12 @ 14 lbs. avg.....	25 @ 26
Picnics, 4 @ 6 lbs. avg.....	20 1/2 @ 21
Picnics, 6 @ 8 lbs. avg.....	19 @ 20
Rollettes, 6 @ 8 lbs. avg.....	20 @ 21
Beef tongue, light.....	24 @ 26
Beef tongue, heavy.....	26 @ 28
Bacon, boneless, Western.....	31 @ 32
Bacon, boneless, city.....	27 @ 28
Pickled bellies, 10 @ 12 lbs. avg.....	22 1/2 @ 23

## FRESH PORK CUTS.

Pork loins, fresh, Western, 10 @ 12 lbs. avg.....	22 @ 23
Pork tenderloins, fresh.....	40 @ 45
Pork tenderloins, frozen.....	30 @ 35
Shoulders, city, 10 @ 12 lbs. avg.....	18 @ 19
Shoulders, Western, 10 @ 12 lbs. avg.....	17 @ 18
Butts, boneless, Western.....	25 @ 26
Butts, regular, Western.....	21 @ 22
Hams, city, fresh, 6 @ 10 lbs. avg.....	25 @ 26
Hams, Western, fresh, 10 @ 12 lbs. avg.....	22 @ 23
Picnic hams, Western, fresh, 6 @ 8 lbs. avg.....	16 @ 17
Pork trimmings, extra lean.....	20 @ 22
Pork trimmings, regular 50% lean.....	13 @ 15
Spare ribs, fresh.....	19 @ 20
Leaf lard, raw.....	16 @ 17

## BONES, HOOFS AND HORNS.

Round shin bones, avg. 45 to 50 lbs. per 100 pcs.....	95.00 @ 100.00
Flat shin bones, avg. 40 to 45 lbs. per 100 pcs.....	@ 75.00
Black hooft, per ton.....	45.00 @ 50.00
Striped hooft, per ton.....	45.00 @ 50.00
White hooft, per ton.....	@ 85.00
Thigh bones, avg. 85 to 90 lbs. per 100 pieces.....	@ 100.00
Horns, avg. 7 1/2 oz. and over, No. 1s.....	300.00 @ 325.00
Horns, avg. 7 1/2 oz. and over, No. 2s.....	250.00 @ 275.00
Horns, avg. 7 1/2 oz. and over, No. 3s.....	200.00 @ 225.00

## FANCY MEATS.

Fresh steer tongues, untrimmed.....	@30c a pound
Fresh steer tongues, L. C. trim'd.....	@40c a pound
Sweetbreads, beef.....	@65 a pair
Sweetbreads, veal.....	1.00 a pair
Beef kidneys.....	@18c a pound
Mutton kidneys.....	@8c each
Livers, beef.....	@23c a pound
Oxtails.....	@17c a pound
Hearts, beef.....	@10c a pound
Beef hanging tenders.....	@20c a pound
Lamb fries.....	@10c a pair

## BUTCHERS' FAT.

Shop fat.....	@ 3
Breast fat.....	@ 4 1/2
Edible suet.....	@ 6 1/2
Cond. suet.....	@ 5 1/2
Bones.....	@ 20

## SPICES.

	Whole.	Ground.
Pepper, Sing., white.....	43	46
Pepper, Sing., black.....	36	39
Pepper, Cayenne.....	12	19
Pepper, red.....	..	22
Allspice.....	17½	20½
Cinnamon.....	13	16
Coriander.....	6	9
Cloves.....	28	33
Ginger.....	21	24
Mace.....	1.12	1.25

## GREEN CALFSKINS.

	5-9	9 1/2-12 1/2	12 1/2-14	14-18	Kip. H kip. 18 up
Prime No. 1 Veals.....	21	2.35	2.40	2.60	3.30
Prime No. 2 Veals.....	19	2.15	2.15	2.35	3.05
Buttermilk No. 1.....	18	2.00	2.05	2.25	...
Buttermilk No. 2.....	16	1.80	1.80	2.00	...
Branded Gruby.....	13	1.40	1.40	1.60	1.85
Number 3.....	...	...	...	...	At Value.

## CURING MATERIALS.

In lots of less than 25 bbls.:	Bbls.	Bags per lb.
Double refined saltpetre, granulated.....	6 1/2c	6 1/2c
Double refined saltpetre, small crystal.....	7 1/2c	7 1/2c
Double refined nitrate soda, granulated.....	4 1/2c	4c
In 25 barrel lots:		
Double refined saltpetre, granulated.....	6 1/2c	6 1/2c
Double refined saltpetre, small crystal.....	7 1/2c	7 1/2c
Double refined nitrate soda, granulated.....	4c	3 1/2c
Carload lots:		
Double refined saltpetre, granulated.....	6 1/2c	6c
Double refined nitrate soda, granulated.....	3 1/2c	3 1/2c

## DRESSED POULTRY.

### FRESH KILLED.

Chickens—fresh—dry packed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.....	@33
Western, 55 to 59 lbs. to dozen, lb.....	@32
Western, 43 to 47 lbs. to dozen, lb.....	@31
Western, 36 to 42 lbs. to dozen, lb.....	@29
Western, 31 to 35 lbs. to dozen, lb.....	@29
Western, 25 to 30 lbs. to dozen, lb.....	@27
Western, 21 to 24 lbs. to dozen, lb.....	@28
Western, 17 to 20 lbs. to dozen, lb.....	@34
Chickens—fresh—dry packed, milk fed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.....	@37
Western, 55 to 59 lbs. to dozen, lb.....	@36

Western, 43 to 47 lbs. to dozen, lb.....	31 @ 33
Western, 36 to 42 lbs. to dozen, lb.....	30 @ 31
Western, 31 to 35 lbs. to dozen, lb.....	30 @ 31
Western, 25 to 30 lbs. to dozen, lb.....	32 @ 36
Western, 21 to 24 lbs. to dozen, lb.....	34 @ 38
Western, 17 to 20 lbs. to dozen, lb.....	36 @ 40

### Fowls—fresh—dry picked—barrels—fair to good:

Western, 6 lbs. and over, lb.....	25 @ 28
Western, 5 to 5 1/2 lbs., lb.....	25 @ 28
Western, 4 to 4 1/2 lbs., lb.....	23 @ 26
Western, 3 1/2 lbs., lb.....	20 @ 22
Western, 3 lbs. each and under, lb.....	17 @ 19

### Ducks—

Long Island, bbls., No. 1, lb.....	@31
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### Squabs—

White, 12 lbs. to dozen, per dozen.....	9.00 @ 9.50
White, 10 lbs. to dozen, per dozen.....	7.50 @ 8.00
Culls, per dozen.....	1.00 @ 1.50

## LIVE POULTRY.

Chickens, colored, via express.....	28 @ 30
Turkeys, via express.....	30 @ 35
Geese, swan, via express.....	@13
Pigeons, per pair, via freight or express.....	35 @ 45
Guineas, per pair, via freight or express.....	@75

## BUTTER.

Creamery, extras (92 score).....	@49
Creamery, firsts (90 to 91 score).....	46 1/2 @ 48
Creamery, seconds.....	43 @ 44
Creamery, lower grades.....	42 @ 42 1/2

## EGGS.

Extras, per dozen.....	56 @ 59
Extra firsts.....	53 @ 55
Firsts.....	49 @ 51
Checks.....	34 @ 36

## FERTILIZER MATERIALS.

### BASIS NEW YORK DELIVERY.

#### Ammoniates.

Ammonium sulphate, bulk, f.o.b. works, per 100 lbs.....	@2.80
Ammonium sulphate, double bags, per 100 lbs., f.a.s. New York.....	@2.85
Blood, dried 15-16%, per unit.....	@4.00
Fish scrap, dried, 11% ammonia, 15% B. P. L., bulk, f.o.b. fish factory.....	4.25 @ 10c
Fish guano, foreign, 18% ammonia, 10% B. P. L.....	4.50 @ 10c
Fish scrap, acidulated, 6% ammonia, 3% A. P. A., f.o.b. fish factory.....	Nominal.
Soda, Nitrate, in bags, 100 lbs. spot.....	@2.63
Soda, Nitrate, in bags, January.....	@2.67
Tankage, ground, 10% ammonia, 15% B. P. L. bulk.....	4.20 @ 10c
Tankage, unground, 9 @ 10% ammonia.....	3.65 @ 10c

#### Phosphates.

Bone meal, steamed, 3 and 50 bags, per ton.....	@36.00
Bone meal, raw, 4 1/2 and 50 bags, per ton.....	@37.50
Acid phosphate, bulk, f.o.b. Baltimore, per ton, 16%.....	@10.10

#### Potash.

Kalnit, 12.4% bulk, per ton.....	@ 8.00
Manure salt, 20% bulk, per ton.....	11.00
Muriate in bags, basis 80%, per ton.....	@33.00
Sulphate in bags, basis 90%, per ton.....	@43.50

## BUTTER AT FOUR MARKETS.

Wholesale prices of 92 score butter at Chicago, New York, Boston and Philadelphia for the week ending Dec. 10, 1925:

	December	4	5	7	8	9	10
Chicago.....	49	48 1/2	49	49 1/2	49 1/2	48 1/2	48 1/2
New York.....	50	50	50 1/2	50 1/2	50 1/2	50	50
Boston.....	50	50	50 1/2	50 1/2	50 1/2	50	50
Philadelphia.....	51	51	51 1/2	51 1/2	51 1/2	51	51

Wholesale prices of carlots—fresh centralized butter—90 score at Chicago.

44 1/2	44 1/2	45 1/2	45 1/2	46	45
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### Receipts of butter by cities (tubs.):

	This week.	Last week.	Last year.	—Since Jan. 1—1925.
Chicago.....	27,804	30,302	23,836	3,256,809
New York.....	36,749	38,552	34,584	3,154,028
Boston.....	11,679	7,977	6,089	1,145,526
Philadelphia.....	9,017	10,247	12,198	908,237
Total.....	85,339	87,078	77,007	8,494,600

### Gold storage movement (lbs.):

	In Dec. 10.	Out Dec. 10.	On hand Dec. 11.	Same week day last year.
Chicago.....	37,455	285,132	13,979,534	14,060,334
New York.....	6,800	114,810	8,454,206	14,963,403
Boston.....	26,294	108,204	8,702,061	12,809,864
Philadelphia.....	6,550	74,516	1,662,704	4,441,351
Total.....	76,899	583,022	32,698,505	46,274,952

